

Internal Revenue Service

TAX YEAR 2008

PART 2

Electronic Return

RECORD LAYOUTS

for Individual Income Tax Returns

W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
September 22, 2008

TAX YEAR 2008
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1040 RETURN RECORD LAYOUTS FOR TAX YEAR 2008

GENERAL INSTRUCTIONS

An asterisk (*) precedes any field which may contain a statement reference (STMbnn) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus-sign (+) precedes the items related to the first entry field.

An at-sign (@) precedes any field which must contain a statement reference when significant.

In some cases, the related statement fields require more than the maximum 80 positions allowed, such as Schedule E, Page 2, Part/S-Corp Name A (SEQ 1170).

An asterisk followed by a plus sign (*+) indicates the first field of a separate statement record which continues the required related fields from the previous statement record.

This is the issuance of the **2008** Electronic Return Record Layouts. Changes for the **September 2008** revision are indicated by a vertical line (|) in the right margin. Deletions are indicated by the delete symbol (--|) in the right margin.

Changes made after **OCTOBER 1, 2008** are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

1040 RETURN RECORD LAYOUTS FOR TAX YEAR 2007

GENERAL INSTRUCTIONS (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
 - YYYYMMDD - length = 8
 - YYYYMM - length = 6
 - YYYY - length = 4
- N - Numeric
- R - Ratio/Percentage
 - (Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

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SECTION 1 TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS RECORD "A"

TRANA		Transmission Information Record - A		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN		9	N (Must match same field on "TRANB" record)
0020	Transmitter Name		35	AN
0030	Type Transmitter		16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site		1	"C" = Andover, "E" = Austin "F" = Kansas "G" = Philadelphia "H" = Fresno
0050	Transmission Date		8	YYYYMMDD
0060	Electronic Transmitter Identification Number (ETIN)		7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day		3	N
0080	Transmission Sequence for Julian Day in (0070)		2	N
0090	Acknowledgment Transmission Format		1	"A" = ASCII
0100	Record Type		1	"F" = Fixed "V" = Variable length option

SECTION 1 TRANS RECORD

TRANS RECORD "A"

TRANA		Transmission Information Record - A		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Transmitter EFIN		6	N
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	IRS Use Only
0160	Production-Test Code		1	"P" = Production "T" = Test
0170	Transmission Type Code		1	Blank " " = Regular ELF "D" = ETD "N" = ETD On-Line "O" = Online Filing
0180	Reserved		1	IRS Use Only
	Record Terminus Character		1	Value "#"

SECTION 1 TRANS RECORD

TRANS RECORD "B"

TRANB		Transmission Information Record - B		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"TRANBb"
0010	EIN of Transmitter		9	N (Must match same field on "TRANA" record)
0020	Transmitter's Address		35	AN
0030	Transmitter's City, State, Zip Code		35	AN
0040	Transmitter's Area Code & Telephone Number		10	N
0050	Filler		16	blank
	Record Terminus Character		1	Value "#"

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SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A, 1040EZ
and 1040-SS (PR)

Each tax return must start with a byte count, start of record sentinel, and Tax Return Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Return Record must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID.

Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", "1040Zb" or "1040SS"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200812", YYYYMM
0006	Filler	1	Blank

(42 characters)

Begin data fields for Page 1 of the Return record layout

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A, 1040EZ
and 1040-SS (PR) continued

**(Begin bracketing Field Numbers for Page 1 of the Tax Return when using
variable format)**

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0007	Return Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (00-99)
	e. Sequence Number of each Return	4	N (0000-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N (" 9 ")

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 2 - Forms 1040, 1040A
and 1040-SS (PR)

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", or "1040SS"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200812", YYYYMM
0006	Filler	1	Blank

-----42 characters-----

Begin Page 2 data fields. Begin bracketing Field Numbers when using variable format.

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	Value "FRMbbb", "SCHaaa", "STMbnn", "NTSbbb", "ELCbbs", "REGbbb", "STbbbb", or "RECbbs", "a" = AN or blank
0001	Form or Record Number	6	AN = aaaaaa "1040bb", "1040Ab", "2106bb", "2106EZ", "W-2bbb", "W-2Gbb", "W-2PRb", "1099Rb", "8582CR", "0001bb", "PMTbbb"
0002	Page Number	5	AN "PGnmb" (nn = 01-99)
0003	Taxpayer Identification Number	9	Primary SSN
0004	Filler	1	Blank
0005	Form/Schedule Occurrence Number	7	0000001 - 0000099 Number limited to the maximum number of forms allowed

-----42 characters-----

Begin Data Fields (starting with Field # 0010)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1478" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200812", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0359	Clergy Excess Rental Allowance	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
*0368	Adoption Literal	7	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

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

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

Field Identification No.		Form Ref.	Length	Field Description
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*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0622	Archer MSA Deduction	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Keogh/SEP/SIMPLE Deduction	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
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
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0707	Jury Duty Pay to Your Employer	34	12	N
0710	Domestic Production Activities Ded	35	12	N
*0720	Other Adjustments Literal	36	11	Values are "RFST", "SUB-PAYbTRA", "UDC", "403 (B)", "501 (C) (18)", "PPR", "FORMb2555", "WBF", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0735	Total Other Adjustments	36	12	N
0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1371" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
			Taxpayer Identification Number
0764		1	blank
0765		6	Value "200812", YYYYMM
0766		1	blank
0768	38	4	"EPRI" or blank
			Excluded Sect 933 Puerto Rico Income Literal
0769	38	12	N
			Excluded Sect 933 Puerto Rico Income Amount
0770	38	12	N
			AGI Repeated
0772	39a	1	"X" or blank
			Self 65 or Over Box
0774	39a	1	"X" or blank
			Self Blind Box
0776	39a	1	"X" or blank
			Spouse 65 or Over Box
0778	39a	1	"X" or blank
			Spouse Blind Box
0783	39a	1	1, 2, 3, 4 or blank
			Total Boxes Checked
0786	39b	1	"X" or blank
			Must Itemize Indicator
0787	39c	1	"X" or blank
			Real Estate Taxes Box

Field Identification No.		Form Ref.	Length	Field Description
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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
0925	Credit for Child & Dependent Care	47	12	N
0930	Credit for Elderly or Disabled	48	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0935	Education Credits (Form 8863)	49	12	N
0945	Foreign Tax Credit	50	12	N
0955	Child Tax Credit	51	12	N
0965	Retirement Savings Contribution Credit	52	12	N
0985	Form 8396, Mortgage Interest Credit Block	53a	1	"X" or blank
0987	Form 5695, Residential Energy Credit	53b	1	"X" or blank
0991	Form 8839, Adoption Credit Block	53c	1	"X" or blank
0995	Credits from F8396, F5695 & F8839	53	12	N
1000	Form 3800 Block	54a	1	"X" or blank
1005	Form 8801 Block	54b	1	"X" or blank
1006	Specify Other Credit Block	54c	1	"X" or blank
*1010	Specify Other Credit Literal	54c	6	"5884", "6478", "8834", "8835", "8844", "8846", "8859", "8860", "8864", "8910", "8911", "8912", "STMbnn" or blank
1015	Other Credits	54	12	N
1020	Total Credits	55	12	N
1030	Tax Less Credits	56	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	57	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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", "S453A", "ADT", "72 (M) (5)", "453 (1) 3", "1260 (B)", "NQDC", "ISC", "HDHP", "FITPP", "STMbnn" or blank
+1112	Other Tax Amount	61	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
@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

Field Identification No.	Form Ref.	Length	Field Description
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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 Literal	70	2 "VA" 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

Field Identification No.	Form Ref.	Length	Field Description
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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
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

Field Identification No.	Form Ref.	Length	Field Description
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1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
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

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"1067" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200812", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11a	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11a	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12a	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment, Alska, and Jury Duty pay	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0622	Early Withdrawal Penalty	16	12	N
0626	IRA Deduction	17	12	N --
0627	IRA Deduction Literal	17	1	"D" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0628	Student Loan Interest Deduction	18	12	N
0707	Jury Duty Pay to Employer	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"0880" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040Ab"
0762		5	Page Number "PG02b"
0763		9	Taxpayer Identification Number N (Primary SSN)
0764		1	Filler blank
0765		6	Tax Period Value "200812", YYYYMM
0766		1	Filler blank
0770	22	12	AGI Repeated N
0772	23a	1	Self 65 or Over Box "X" or blank
0774	23a	1	Self Blind Box "X" or blank
0776	23a	1	Spouse 65 or Over Box "X" or blank
0778	23a	1	Spouse Blind Box "X" or blank
0783	23a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	23b	1	Must Itemize Indicator "X" or blank
0787	23c	1	Real Estate Taxes Box "X" or blank
0788	24	8	Modified Standard Deduction Ind "SECTb933", "X" or blank
0789	24	12	Total Itemized or Standard Deduction N
0800	25	12	AGI Less Deduction N
0810	26	12	Exemption Amount N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
0955	Child Tax Credit	32	12	N
0965	Retirement Savings Contribution Credit	33	12	N
1020	Total Credits	34	12	N
1030	Tax Less Credits	35	12	N
1105	Advanced EIC Payments	36	12	N
1150	Total Tax	37	12	N
1155	Other 1099 and AK Div W/H Literal	38	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	38	12	N
1160	Total Federal Income Tax Withheld	38	12	N
1161	Divorced Spouse SSN		9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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 Literal	42	2	"VA" or blank
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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1272	45b	9	N or blank
1274	45c	1	"X" or blank
1276	45c	1	"X" or blank
1278	45d	17	AN (includes hyphens or blank)
1280	46	12	N
1290	47	12	N
1295	48	1	NO ENTRY
1300	48	12	N
1303		1	"X" or blank
1305		1	"X" or blank
1307		35	AN or "PREPARER"
1309		10	N
1313		5	AN or blank
1315		12	No Entry
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

Field Identification No.	Form Ref.	Length	Field Description
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@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
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	"X" or 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

Field Identification No.	Form Ref.	Length	Field Description
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1465 RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"1106" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200812", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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 Literal	9	2	"VA" or blank
1230	F4868 Literal	10	9	"FORMb4868" or blank
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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1307		35	AN or "PREPARER" Third Party Designee Name
1309		10	N Third Party Designee Telephone Number
1313		5	AN 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 Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1350		1	AN ("X" if self-employed, otherwise blank)
1360		9	N, PNNNNNNNNN or SNNNNNNNNN
1370		35	AN
1380		9	N
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
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
1470		1	NO ENTRY
		1	Value "#"
			Record Terminus Character

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Field Identification No.	Form Ref.	Length	Field Description
			Byte Count
		4	"1130" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040SS"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		6	Tax Period Value "200812", YYYYMM
0006		1	Filler Blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0009		2	Form 1040-SS (PR) Literal Values "PR" for 1040-PR "SS" for 1040-SS
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death NO ENTRY
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death NO ENTRY

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 special 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 special 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 instruction Part 1, Sec 7.)
0062	Foreign Street Address	35	NO ENTRY
0064	Foreign City, State or Province, Postal Code	35	NO ENTRY
0066	Foreign Country	22	NO ENTRY
0070	Name Line 2	35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A, Value "PR"
0095	Zip Code		12	N, Values "006nnnnnnnnnn", "007nnnnnnnnnn" or "009nnnnnnnnnn"
0097	Address Ind		1	NO ENTRY
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
+0177 Relationship - 1	2(c)	15	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", "HIJA"
0180 Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank
0181 Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'
0182 Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185 Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187 Relationship - 2	2(c)	15	'See 1st Occ.'
0190 Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191 Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192 Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195 Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197 Relationship - 3	2(c)	15	'See 1st Occ.'
0200 Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201 Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2(b)	9	'See 1st Occ.'
0207	Relationship - 4	2(c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY
1192	Additional Child Tax Credit	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1210	Health Coverage Tax Credit	9	12	NO ENTRY
1250	Total Payments	10	12	N
1260	Overpaid	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
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)
1280	Applied to ES Tax	13	12	N
1290	Amount Owed	14	12	NO ENTRY
1295	ES Penalty Indicator		1	NO ENTRY
1300	ES Penalty Amount		12	NO ENTRY
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
1321		5	Primary Taxpayer Signature N (PIN Use Only)
1324		5	Spouse Signature N (PIN Use Only)
1325		1	Surviving Spouse NO ENTRY
1326		1	Personal Representative NO ENTRY
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
1340		35	Name of Paid Preparer AN
1350		1	Preparer Self-Employment Indicator AN ("X" if self-employed, otherwise blank)
1360		9	Preparer SSN/ Preparer TIN/ Preparer EIN N, PNNNNNNNNN or SNNNNNNNNN
1370		35	Preparer Firm Name AN
1380		9	Preparer Firm EIN N
1390		20	Firm City AN
1400		2	Firm State A
1410		9	Firm Zip N
1420		10	Firm Telephone Number N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
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	"0739" for Fixed; "nnnn" for variable format
		4	Value "*****"
1600		6	"RETbbb"
1601		6	"1040SS"
1602		5	"PG02b"
1603		9	N (Primary SSN)
			Number
1604		1	Blank
1605		6	Value "200812", YYYYMM
1606		1	Blank
1610	1	12	N
			Excluded Puerto Rico Income
1620	2	12	N
			SS/Medicare Taxes Withheld
1630	3	12	N
			Add Child Tax Credit
1700		35	NO ENTRY
			Name of Farm Proprietor
1710		9	NO ENTRY
			SSN of Farm Proprietor
1720	A-1	12	NO ENTRY
			Sales Amount of Livestock Purchased
1730	A-2	12	NO ENTRY
			Cost or Other Basis
1740	A-3	12	NO ENTRY
			Purchased Profit
1750	A-4	12	NO ENTRY
			Sales Amount for Products Raised
1760	A-5a	12	NO ENTRY
			Total Cooperative Distributions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1770	Taxable Cooperative Distributions	A-5b	12	NO ENTRY
1780	Agricultural Program Payments	A-6	12	NO ENTRY
1790	Commodity Credit Loans Amount	A-7	12	NO ENTRY
1800	Crop Insurance Proceeds Amount	A-8	12	NO ENTRY
1810	Custom Hire	A-9	12	NO ENTRY
1820	Other Farm Income	A-10	12	NO ENTRY
1830	Gross Farm Income	A-11	12	NO ENTRY
1900	Car and Truck Expenses	B-12	12	NO ENTRY
1910	Chemicals Expense	B-13	12	NO ENTRY
1920	Conservation Expense	B-14	12	NO ENTRY
1930	Custom Hire Expense	B-15	12	NO ENTRY
1940	Depreciation/Sect 179 Expense	B-16	12	NO ENTRY
1950	Employee Benefit Programs Expense	B-17	12	NO ENTRY
1960	Feed Purchase Expense	B-18	12	NO ENTRY
1970	Fertilizer & Lime Expense	B-19	12	NO ENTRY
1980	Freight & Trucking Expense	B-20	12	NO ENTRY
1990	Gas, Fuel, Oil Expense	B-21	12	NO ENTRY
2000	Insurance Expense	B-22	12	NO ENTRY
2010	Mortgage Int Expense	B-23a	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2020	Other Interest Expense	B-23b	12	NO ENTRY
2030	Labor Hired Expense	B-24	12	NO ENTRY
2040	Pension/Profit- Sharing Expense	B-25	12	NO ENTRY
2050	Machinery/Equipment Rent or Lease	B-26a	12	NO ENTRY
2060	Other/Land/Animals Rent or Lease	B-26b	12	NO ENTRY
2070	Repairs/Maintenance Expense	B-27	12	NO ENTRY
2080	Seeds/Plants Purchased Expense	B-28	12	NO ENTRY
2090	Storage Warehousing Expense	B-29	12	NO ENTRY
2100	Supplies Purchased Expense	B-30	12	NO ENTRY
2110	Taxes Expense	B-31	12	NO ENTRY
2120	Utilities Expense	B-32	12	NO ENTRY
2130	Veterinary Fees/ Medicine Expense	B-33	12	NO ENTRY
2140	Other Expenses Explanation 1	B-34a	20	NO ENTRY
2150	Other Expenses Amount 1	B-34a	12	NO ENTRY
2160	Other Expenses Explanation 2	B-34b	20	NO ENTRY
2170	Other Expenses Amount 2	B-34b	12	NO ENTRY
2180	Other Expenses Explanation 3	B-34c	20	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2190	Other Expenses Amount 3	B-34c	12	NO ENTRY
2200	Other Expenses Explanation 4	B-34d	20	NO ENTRY
2210	Other Expenses Amount 4	B-34d	12	NO ENTRY
2220	Other Expenses Explanation 5	B-34e	20	NO ENTRY
2230	Other Expenses Amount 5	B-34e	12	NO ENTRY
2240	Total Farm Expenses	B-35	12	NO ENTRY
2250	Net Farm Profit or Loss	B-36	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SECTION 3 SCHEDULES

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented and must start with a Byte Count, Start of Record Sentinel and Record Identification. The following fields describe the composition of the Record ID.

<u>Field No.</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see schedule) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout)

SCHEDULE A

Itemized Deductions

Field Identification No.	Form Ref.	Length	Field Description
		4	"0677" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbA"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001
0015	1	12	Medical/Dental/Expenses N
0065	2	12	AGI Amount N
0070	3	12	Medical Allowance N
0080	4	12	Total Medical/Dental N
0090	5	12	State & Local Income Taxes N
0100	6	12	Real Estate Taxes N
0110	7	12	Personal Property Taxes N
*0130	8	28	Other Taxes Type AN or "STMbnn"
+0135	8	12	Other Taxes Amount N
0140	8	12	Total Other Taxes Amount N
0150	9	12	Total Taxes N

SCHEDULE A

Itemized Deductions

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

SCHEDULE A

Itemized Deductions

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

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1458" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbB"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
*0010	1	25	AN or "STMbnn"
			Seller Financed Mortgage Name
+0011	1	34	AN
			Seller Financed Address
+0012	1	9	N
			Seller Financed TIN
+0015	1	12	N
			Seller Financed Mortgage Amount
0025	1	12	N
			Total Seller Financed Mortgage Amount
*0030	1	50	AN or "STMbnn"
			Interest Payer 1
+0040	1	12	N
			Interest Amount 1
0050	1	50	AN
			Interest Payer 2
0060	1	12	N
			Interest Amount 2
0070	1	50	AN
			Interest Payer 3
0080	1	12	N
			Interest Amount 3
0090	1	50	AN
			Interest Payer 4

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0263	Accrued Market Discount Literal	1	17	"ACCRUEDbMARKbDISC" or blank
0264	Accrued Market Discount Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank
0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 1

Interest and Ordinary...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1377" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbb1"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001
*0010	1	25	AN or "STMbnn"
			Seller Financed Mortgage Name
+0011	1	34	AN
			Seller Financed Address
+0012	1	9	N
			Seller Financed TIN
+0015	1	12	N
			Seller Financed Mortgage Amount
0025	1	12	N
			Total Seller Financed Mortgage Amount
*0030	1	50	AN or "STMbnn"
			Interest Payer 1
+0040	1	12	N
			Interest Amount 1
0050	1	50	AN
			Interest Payer 2
0060	1	12	N
			Interest Amount 2
0070	1	50	AN
			Interest Payer 3
0080	1	12	N
			Interest Amount 3
0090	1	50	AN
			Interest Payer 4

SCHEDULE 1

Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN

SCHEDULE 1

Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N

SCHEDULE 1

Interest and Ordinary...

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

Record Terminus Character		1	Value "#"
---------------------------	--	---	-----------

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0689" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbC"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000008
0010		35	Name of Proprietor AN
0015		9	SSN of Proprietor N
0020	A	20	Principal Business AN
0030	B	6	Business Code N
0040	C	45	Business Name AN
0060	D	9	Employer ID Number N
0061	E	35	Business Address AN
0062	E	30	Business City/State/Zip Code AN
0063	F(1)	1	Cash Acctg Method "X" or blank
0064	F(2)	1	Accrual Acctg Meth "X" or blank
0066	F(3)	1	Other Acctg Method "X" or blank
*0068	F(3)	25	Type of Other Meth AN or "STMbnn"
0177	G	1	Materially Participate in Current Tax Year - Y "X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank
0195	First Schedule C Filed for this Business	H	1	"X" or blank
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0293	Car/Truck Expenses	9	12	N
0297	Commissions and Fees	10	12	N
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0340	Form 1098 Name/ Address	16b	6	"STMBnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0535" for Fixed; "nnnn" for variable format
		4	Value "*****"
0735		6	"SCHbbC"
0736		6	"1040bb"
0737		5	"PG02b"
0738		9	N (Primary SSN)
			Number
0739		1	blank
0740		7	N 0000001 - 0000008
0741	33a	1	"X" or blank
0742	33b	1	"X" or blank
0744	33c	1	"X" or blank
			Method
@0746	33c	6	"STMbnn" or blank
			Explanation
0748	34	1	"X" or blank
			Change Inventory Question - Yes
@0751	34	6	"STMbnn" or blank
			Change Inventory Method Explanation
0753	34	1	"X" or blank
			Change Inventory Question - No
0755	35	12	N
0758	36	12	N
0760	37	12	N
0770	38	12	N
0780	39	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0790	Total Costs	40	12	N
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0852	Vehicle Available - Yes	45	1	"X" or blank
+0857	Vehicle Available - No	45	1	"X" or blank
+0860	Another Vehicle - Yes	46	1	"X" or blank
+0870	Another Vehicle - No	46	1	"X" or blank
				--
				--
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N
1020	Other Expense Type 5		25	AN
1030	Other Expense Amount 5		12	N
1040	Other Expense Type 6		25	AN
1050	Other Expense Amount 6		12	N
1060	Other Expense Type 7		25	AN
1070	Other Expense Amount 7		12	N
1080	Other Expense Type 8		25	AN
1090	Other Expense Amount 8		12	N
1100	Other Expense Type 9		25	AN
1110	Other Expense Amount 9		12	N
1140	Total Other Expenses	48	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0303" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbCZ"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Number
0010		35	AN
			Name of Proprietor
0015		9	N
			SSN of Proprietor
0020	A	20	AN
			Principal Business
0030	B	6	N
			Business Code
0040	C	45	AN
			Business Name
0060	D	9	N
			Employer ID Number
0061	E	35	AN
			Business Address
0062	E	30	AN
			Business City/State/ Zip Code
0198	1	1	"X" or blank
			Statutory Employee Earnings Ind
0200	1	12	N
			Gross Receipts/Sales
0700	2	12	N
			Total Expenses
0710	3	12	N
			Net profit
*0820	4	8	YYYYMMDD or "STMbnn", or blank
			Vehicle Service Date

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0830	Business Miles	5a	6	N
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0852	Vehicle Available - Yes	6	1	"X" or blank
+0857	Vehicle Available - No	6	1	"X" or blank
+0860	Another Vehicle - Yes	7	1	"X" or blank
+0870	Another Vehicle - No	7	1	"X" or blank
				--
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"1564" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0020	ST Property Desc 1	1(a)1	80	AN or "STCGL" or blank
+0030	ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040	ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED", or "WORTHLESS"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss - 1	1(f)1	12	N
0090	ST Property Desc 2	1(a)2	80	AN
0100	ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110	ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED", or "WORTHLESS"
0130	ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145	ST Gain or Loss - 2	1(f)2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	ST Property Desc 3	1(a)3	80	AN
0170	ST Date Acquired 3	1(b)3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c)3	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED", or "WORTHLESS"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss - 3	1(f)3	12	N
0230	ST Property Desc 4	1(a)4	80	AN
0240	ST Date Acquired 4	1(b)4	8	'See 1st Occ.'
0250	ST Date Sold 4	1(c)4	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED", or "WORTHLESS"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss - 4	1(f)4	12	N
0300	ST Property Desc 5	1(a)5	80	AN
0310	ST Date Acquired 5	1(b)5	8	'See 1st Occ.'
0320	ST Date Sold 5	1(c)5	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0330	ST Sales Price 5	1(d)5	12	N, "EXPIRED" or "WORTHLESS"
0340	ST Cost/Other Basis 5	1(e)5	12	N, or "EXPIRED"
0350	ST Gain or Loss 5	1(f)5	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0710	Total ST Sales Price	3(d)	12	N
0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(f)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N
0860	Short Loss Carryover	6(f)	12	N
0877	Net ST Gain/Loss	7(f)	12	N
*0880	LT Property Desc 1	8(a)1	80	AN or "LTCGL" or blank
+0890	LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+0900	LT Date Sold 1	8(c)1	8	YYYYMMDD or "WORTHLSS"
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss - 1	8(f)1	12	N
0950	LT Property Desc 2	8(a)2	80	AN
0960	LT Date Acquired 2	8(b)2	8	'See 1st Occ.'
0970	LT Date Sold 2	8(c)2	8	YYYYMMDD or "WORTHLSS"
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED", or "WORTHLSS"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss - 2	8(f)2	12	N
1020	LT Property Desc 3	8(a)3	80	AN
1030	LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040	LT Date Sold 3	8(c)3	8	YYYYMMDD or "WORTHLSS"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED" or "WORTHLSS"

Field No.	Identification	Form Ref.	Length	Field Description
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1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss - 3	8(f)3	12	N
1090	LT Property Desc 4	8(a)4	80	AN
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'
1110	LT Date Sold 4	8(c)4	8	YYYYMMDD or "WORTHLESS"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED", or "WORTHLESS"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss - 4	8(f)4	12	N
1300	LT Property Desc 5	8(a)5	80	AN
1320	LT Date Acquired 5	8(b)5	8	'See 1st Occ.'
1340	LT Date Sold 5	8(c)5	8	YYYYMMDD or "WORTHLESS"
1360	LT Sales Price 5	8(d)5	12	N, "EXPIRED", or "WORTHLESS"
1380	LT Cost/Other Basis 5	8(e)5	12	N, or "EXPIRED"
1400	LT Gain or Loss 5	8(f)5	12	N
1701	D-1 Total Long Term Sales	9(d)	12	NO ENTRY
1703	D-1 Long Term Gain/ loss	9(f)	12	NO ENTRY
1715	Total LT Sales Price	10(d)	12	N
1720	LT Gain or Loss from Other Forms	11(f)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1775	Capital Gain Distribution	13(f)	12	N
1820	Long Term Loss Carryover	14(f)	12	N
1835	Combined Net LT Gain/Loss	15(f)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0097" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1840		6	Record ID "SCHbbD"
1841		6	Schedule Type "1040bb"
1842		5	Page Number "PG02b"
1843		9	Taxpayer Identification Number N (Primary SSN)
1844		1	Filler blank
1845		7	Schedule Occurrence Number N 0000001
2400	16	12	Combined Net Gain/Loss N
2420	17	1	Both Gains - Yes "X" or blank
2440	17	1	Both Gains - No "X" or blank
2460	18	12	28% Rate Gain WS Amt N
2480	19	12	Unrecaptured Sec 1250 Gain WS Amt N
2500	20	1	Both Zero or Blank - Yes "X" or blank
2520	20	1	Both Zero or Blank - No "X" or blank
2540	21	12	Allowable Loss N
2560	22	1	1040 Qualified Div - Yes "X" or blank
2580	22	1	1040 Qualified Div - No "X" or blank
		1	Record Terminus Character Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1368" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbE"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000015
0010	A-1	20	AN
0020	A-1	37	AN
0025	B-1	20	AN
0030	B-1	37	AN
0035	C-1	20	AN
0040	C-1	37	AN
0045	A-2	1	"X" or blank
0050	A-2	1	"X" or blank
0055	B-2	1	"X" or blank
0060	B-2	1	"X" or blank
0065	C-2	1	"X" or blank
0070	C-2	1	"X" or blank
0100	A-3	12	N
0110	B-3	12	N
0120	C-3	12	N
			Rents Received A
			Rents Received B
			Rents Received C

Field Identification No.		Form Ref.	Length	Field Description
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0125	Total Rents Received	D-3	12	N
0130	Royalties Received A	A-4	12	N
0140	Royalties Received B	B-4	12	N
0150	Royalties Received C	C-4	12	N
0155	Total Royalties Rec'd	D-4	12	N
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0344	Management Fees	11c	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
0380	Total Mort Interest	D-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
*0570	Other-Description 1	A-18-1	25	AN or "STMbnn"
+0580	Other Amount A	A-18-1	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0590	Other Amount B	B-18-1	12	N
+0600	Other Amount C	C-18-1	12	N
0610	Other-Description 2	A-18-2	25	AN
0620	Other Amount A	A-18-2	12	N
0630	Other Amount B	B-18-2	12	N
0640	Other Amount C	C-18-2	12	N
0650	Other-Description 3	A-18-3	25	AN
0660	Other Amount A	A-18-3	12	N
0670	Other Amount B	B-18-3	12	N
0680	Other Amount C	C-18-3	12	N
0690	Other-Description 4	A-18-4	25	AN
0700	Other Amount A	A-18-4	12	N
0710	Other Amount B	B-18-4	12	N
0720	Other Amount C	C-18-4	12	N
0730	Other-Description 5	A-18-5	25	AN
0740	Other Amount A	A-18-5	12	N
0750	Other Amount B	B-18-5	12	N
0760	Other Amount C	C-18-5	12	N
0970	Tot Rental & Royalty Expenses A	A-19	12	N
0980	Tot Rental & Royalty Expenses B	B-19	12	N
0990	Tot Rental & Royalty Expenses C	C-19	12	N
1000	Total Expenses A, B & C	D-19	12	N
1010	Deprec Expense A	A-20	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1020	Deprec Expense B	B-20	12	N
1030	Deprec Expense C	C-20	12	N
1040	Total Depreciation	D-20	12	N
1050	Total Expenses A	A-21	12	N
1060	Total Expenses B	B-21	12	N
1070	Total Expenses C	C-21	12	N
1080	Net Rental Income (Loss) A	A-22	12	N
1090	Net Rental Income (Loss) B	B-22	12	N
1100	Net Rental Income (Loss) C	C-22	12	N
1103	Deductible Rental Loss A	A-23	12	N
1105	Deductible Rental Loss B	B-23	12	N
1107	Deductible Rental Loss C	C-23	12	N
1110	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1124" for Fixed; "nnnn" for variable format
		4	Value "*****"
1160		6	"SCHbbE"
1161		6	"1040bb"
1162		5	"PG02b"
1163		9	N (Primary SSN)
			Taxpayer Identification Number
1164		1	blank
1165		7	N 0000001 - 0000015
			Schedule Occurrence Number
1166	27	1	"X" or blank
			Prior Years Losses Yes Box
1167	27	1	"X" or blank
			Prior Years Losses No Box
*1170	28A(a)	47	AN, "PYA", "UPE", or "STMbnn"
+1172	28A(b)	1	"P" or "S" or blank
+1174	28A(c)	1	"X" or blank
+1176	28A(d)	9	N
+1180	28A(e)	1	"X" or blank
			Any Amount is Not At Risk
*+1186	28A(f)	12	N or "STMbnn"
			Part/S-Corp Passive F8582 Loss
+1188	28A(g)	12	N
			Part/S-Corp Passive Sch K-1 Income
+1192	28A(h)	12	N
			Part/S-Corp Nonpassive Sch K-1 Loss

Field No.	Identification	Form Ref.	Length	Field Description
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+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE" -- --
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
@1400	Continuation Partnerships/S Corporation & EIN	28A(a-e)	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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@1410	Cont. Passive/ Nonpassive Income/ Loss-Part/S Corp	28A(f-j)	6	"STMbnn" or blank
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Tot Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
				--
				--
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N

Field No.	Identification	Form Ref.	Length	Field Description
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1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
@1870	Continuation Estates/Trusts & EIN	33A(a-b)	6	"STMbnn" or blank
@1880	Cont. Passive/Nonpassive Income/Loss-Estate/Trust	33A(c-f)	6	"STMbnn" or blank
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE EIC

Earned Income Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0165" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHEIC"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
0007		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
			Qualifying Child Name Control - 1
0010	1	10	AN (first name) or blank
			Qualifying Child First Name - 1
0011	1	15	AN (last name) or blank
			Qualifying Child Last Name - 1
0015	2	9	N
			Qualifying SSN - 1
0020	3	4	N
			Year Of Birth - 1
0030	4 (a)	1	"X" or blank
			Student "Yes" Box - 1
0035	4 (a)	1	"X" or blank
			Student "No" Box - 1
0040	4 (b)	1	"X" or blank
			Disabled "Yes" Box - 1
0045	4 (b)	1	"X" or blank
			Disabled "No" Box - 1

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	6	2	N, Range 00-12 or blank
0072	Kidnapped Child Literal - 1	6	2	"KC" or blank
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140	Number of Months - 2	6	2	N, Range 00-12 or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0142	Kidnapped Child Literal - 2	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0879" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbF"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000005
0010		35	Name of Proprietor AN
0020		9	SSN of Proprietor N
0030	A	35	Principal Product AN
0040	B	6	Agricultural Activity Code N or blank
0050	C-1	1	Accounting Method Cash Indicator "X" or blank
0060	C-2	1	Accounting Method Accrual Indicator "X" or blank
0070	D	9	Employer ID. Number N or blank
0100	E	1	Materially Participate Yes Indicator "X" or blank
0110	E	1	Materially Participate No Indicator "X" or blank
0140	1	12	Sales Amount of Livestock Purchased N
0150	2	12	Cost or Other Basis N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Cooperative Distributions	5a	12	N
0195	Taxable Amount	5b	12	N
0205	Agricultural Program Payments	6a	12	N
0210	Taxable Amount	6b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	7a	12	N
0235	Commodity Credit Loans Forfeited	7b	12	N
0240	Taxable Amount	7c	12	N
0245	Crop Insurance Proceeds Amount	8a	12	N
0250	Taxable Amount	8b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	8c	1	"X" or blank
0255	Deferred Amount	8d	12	N
0260	Custom Hire	9	12	N
0270	Income Amount From Tax Credits/Refunds	10	12	N
0280	Gross Income Amount	11	12	N
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0310	Conservation Expense	14	12	N
0315	Custom Hire Expense	15	12	N
0320	Sect 179 Expense	16	12	N
0330	Employee Benefit Programs Expense	17	12	N
0340	Feed Purchased Expense	18	12	N
0350	Fertilizer & Lime Expense	19	12	N
0360	Freight & Trucking Expense	20	12	N
0370	Gas, Fuel, Oil Expense	21	12	N
0380	Insurance Expense	22	12	N
@0385	Form 1098 Explanation	23a	6	"STMbnn" or blank
0390	Mortgage Int Expense	23a	12	N
@0395	Form 1098 Name/Address	23b	6	"STMbnn" or blank
0400	Other Interest Expense	23b	12	N
0410	Labor Hired Expense	24	12	N
0450	Pension/Profit Sharing Expense	25	12	N
0460	Machinery/Equipment Rent or Lease	26a	12	N
0465	Other/Land/Animals Rent or Lease	26b	12	N
0470	Repairs/Maintenance Expense	27	12	N
0480	Seeds/Plants Purchased Expense	28	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0490	Storage Warehousing Expense	29	12	N
0510	Supplies Purchased Expense	30	12	N
0520	Taxes Expense	31	12	N
0530	Utilities	32	12	N
0540	Veterinary Fees/ Medicine Expense	33	12	N
*0550	Other Expenses Explanation 1	34a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	34a	12	N
0570	Other Expenses Explanation 2	34b	20	AN
0580	Other Expenses Amount 2	34b	12	N
0590	Other Expenses Explanation 3	34c	20	AN
0600	Other Expenses Amount 3	34c	12	N
0610	Other Expenses Explanation 4	34d	20	AN
0620	Other Expenses Amount 4	34d	12	N
0630	Other Expenses Explanation 5	34e	20	AN
0640	Other Expenses Amount 5	34e	12	N
0642	Other Expenses Explanation 6	34f	20	AN
0644	Other Expenses Amount 6	34f	12	N
0650	Total Expenses	35	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0675	PAL Indicator	36	3	"PAL" or blank
0680	Net Farm Profit or Loss	36	12	N
0690	All is At Risk Indicator	37a	1	"X" or blank
0700	Some is Not At Risk Indicator	37b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0265" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0710		6	Record ID "SCHbbF"
0711		6	Schedule Type "1040bb"
0712		5	Page Number "PG02b"
0713		9	Taxpayer Identification Number N (Primary SSN)
0714		1	Filler blank
0715		7	Schedule Occurrence Number N 0000001 - 0000005
0720	38	12	Sales Amount of Livestock N
0730	39a	12	Cooperative Distributions N
0735	39b	12	Taxable Amount N
0760	40a	12	Agricultural Program Payments N
0770	40b	12	Taxable Amount N
@0775		6	Commodity Credit Loans Explain "STMbnn" or blank
0780	41a	12	Commodity Credit Loans Amount N
0790	41b	12	Commodity Credit Loans Forfeited N
0800	41c	12	Taxable Amount N
0810	42	12	Crop Insurance Proceeds N
0820	43	12	Custom Hire Income N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Other Income Credits/Refunds	44	12	N
0840	Total Income Amount	45	12	N
0850	Inventory At Beginning Year	46	12	N
0860	Cost of Products Purchased	47	12	N
0870	Beginning Inventory Plus Products	48	12	N
0880	Purchased Inventory At End of Year	49	12	N
0890	Cost of Farm Products Sold	50	12	N
0900	Gross Farm Income	51	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0228" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbH"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000002
0010		35	Employer Name AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015		4	Employer Name Control First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020		9	Employer SSN N
0030		9	Employer Identification Number N
0040	A	1	Cash Wages Over \$1600 Paid Yearly - Yes "X" or blank
0045	A	1	Cash Wages Over \$1600 Paid Yearly - No "X" or blank
0050	B	1	Federal Income Tax Withheld - Yes "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wage Over \$1000 Paid Qtrly - No	C	1	"X" or blank
0065	Cash Wage Over \$1000 Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0127	Disability Literal	6	12	"DISABILITY" or blank
0130	Advance EIC Payment	7	12	N
0140	Total Taxes Less Advance EIC Payments	8	12	N
0150	Cash Wages Over \$1000 Paid Qtrly - No	9	1	"X" or blank
0155	Cash Wages Over \$1000 Paid Qtrly - Yes	9	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0423" for Fixed; "nnnn" for variable format
		4	Value "*****"
0160		6	"SCHbbH"
0161		6	"1040bb"
0162		5	"PG02b"
0163		9	N (Primary SSN)
			Identification Number
0164		1	blank
0165		7	N 0000001 - 0000002
0170	10	1	"X" or blank
			Unemplymnt Cntrbtns to Only One State Yes
0175	10	1	NO ENTRY
			Unemplymnt Cntrbtns to Only One State No
0180	11	1	"X" or blank
			Total Unemplymnt Cntrbtns Pd By April Deadline Yes
0185	11	1	NO ENTRY
			Total Unemplymnt Cntrbtns Pd By April Deadline No
0190	12	1	"X" or blank
			Taxable Wages for FUTA Also Taxable for State Yes
0195	12	1	NO ENTRY
			Taxable Wages for FUTA Also Taxable for State No
0200	13	2	Standard Postal State Abbreviations
			Name of State Where Unemplymnt Cntrbtns Paid

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0210	State Reporting Num on State Unemplymnt Tax Retrtn	14	15	AN
0220	Cntrbtns Paid to State Unemplymnt Fund	15	12	N or "0%bRATE"
0230	Total Taxable Wages for FUTA (Section A)	16	12	N
0240	FUTA Tax	17	12	N
0250	State Name 1	18(a)	2	NO ENTRY
0260	State Reporting Num on State Unemplymnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplymnt Cntrbtns 1	18(c)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0290	State Experience Rate 1	18(e)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	18(f)	12	NO ENTRY
0310	Unemplymnt Tax Credit at Maximum Pct - 1	18(g)	12	NO ENTRY
0320	Additional Tax Credit 1	18(h)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	18(i)	12	NO ENTRY
0340	State Name 2	18(a)	2	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0350	State Reporting Num on State Unemplymnt Tx Ret 2	18(b)	15	NO ENTRY
0360	Taxable Payroll For Unemplymnt Cntrbtns 2	18(c)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0380	State Experience Rate 2	18(e)	6	NO ENTRY
0390	Unemployment Tax Credit at .054 - 2	18(f)	12	NO ENTRY
0400	Unemplymnt Tax Credit at Maximum Pct - 2	18(g)	12	NO ENTRY
0410	Additional Tax Credit 2	18(h)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	18(i)	12	NO ENTRY
0440	Total Additional Tax Credit	19(h)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	19(i)	12	NO ENTRY
0460	Tentative Total Tax Credit	20	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	21	12	NO ENTRY
0480	Gross FUTA Tax Amount	22	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	Maximum Tax Credit Amount	23	12	NO ENTRY
0500	Total Tax Credit Allowed	24	12	NO ENTRY
0503	NY Worksheet Indicator	24	1	NO ENTRY
0510	FUTA Tax (Subtract line 24 from line 22)	25	12	NO ENTRY
0520	Total Taxes from Line 8	26	12	N
0530	Total Combined Taxes Plus Futa Taxes	27	12	N
0540	Required to File Form 1040 - Yes	28	1	"X" or blank
0550	Required to File Form 1040 - No	28	1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE J

Income Averaging for Farmers and Fishermen

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0307" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbJ"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Taxable Income	1	12	N
0020 Elected Farm Income	2	12	N
0030 Subtract Line 2 from Line 1	3	12	N
0040 Tax on Line 3	4	12	N
0050 Taxable Income from Prior Years	5	12	N
0060 One-third Elected Farm Income	6	12	N
0070 Add Lines 5 and 6	7	12	N
0080 Tax on Line 7	8	12	N
0090 Taxable Income from Prior Years	9	12	N
0100 Amount from Line 6	10	12	N
0110 Add Lines 9 and 10	11	12	N
0120 Tax on Line 11	12	12	N

SCHEDULE J

Income Averaging for Farmers and Fishermen

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Taxable Income from Prior Year	13	12	N
0140	Amount from Line 6	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
0180	Taxable Income from Prior Years	18	12	N
0190	Taxable Income from Prior Years	19	12	N
0200	Taxable Income from Prior Year	20	12	N
0210	Add Lines 18 through 20	21	12	N
0220	Tax - Sch J	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbR"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0130		6	"SCHbbR"
0131		6	"1040bb"
0132		5	"PG02b"
0133		9	N (Primary SSN)
			Number
0134		1	blank
0135		7	N 0000001
0140	10	12	N, 5000, 7500 or 3750
0150	11	12	N
0160	12	12	N
			Smaller of Write Amount or Taxable
0163	13a	12	N
0167	13b	12	N
0170	13c	12	N
0180	14	12	N
0190	15	12	N, 7500, 10000 or 5000
0200	16	12	N
0210	17	12	N
0220	18	12	N
0230	19	12	N
0250	20	12	N
			Percentage of Net Credit
0260	21	12	N
			Tax from Form 1040

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

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbb3"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0223" for Fixed; "nnnn" for variable format
		4	Value "*****"
0130		6	"SCHbb3"
0131		6	"1040Ab"
0132		5	"PG02b"
0133		9	N (Primary SSN)
			Number
0134		1	blank
0135		7	N 0000001
0140	10	12	N, 5000, 7500 or 3750
0150	11	12	N
0160	12	12	N
			Smaller of Write Amount or Taxable Disability
0163	13a	12	N
0167	13b	12	N
0170	13c	12	N
0180	14	12	N
0190	15	12	N, 7500, 10000 or 5000
0200	16	12	N
0210	17	12	N
0220	18	12	N
0230	19	12	N
0250	20	12	N
			Percentage of Net Credit

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0260	Tax Less Child & Dependent Care Expenses Credit	21	12	N
0290	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0384" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbSE"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000002
0010		35	Name of Self-Employed A
0020		9	SSN of Self-Employed N
0025		1	Exempt/Form 4361 Box "X" or blank
0030	1a	12	Net Farm Profit/Loss N
0035	1b	12	TP Received SS Retirement/ Disability Benefits N
0040	2	12	Net Non-Farm Profit/Loss N
0042	2	1	Unreimbursed Business Expenses Subtracted "X" or blank
@0044	2	6	Allowable Expense Explanation "STMbnn" or blank
0050	3	13	Exempt-Notary Literal Value "EXEMPT-NOTARY" or blank
0060	3	12	Exempt-Notary Amt N

SCHEDULE SE

Self-Employment Tax

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

SCHEDULE SE

Self-Employment Tax

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

SECTION 3 SCHEDULES

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

<u>Field No.</u>	<u>Schedule SE Identification</u>	<u>Line Reference</u>
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0060	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduction for 1/2 of Self-Employment Tax	6