FILE SPECIFICATIONS, VALIDATION CRITERIA

& RECORD LAYOUTS for the FORM 1041

E-FILE PROGRAM

U.S. INCOME TAX RETURN FOR ESTATES

AND TRUSTS

FOR TAX YEAR 2012

INTERNAL REVENUE SERVICE

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U.S. INCOME TAX RETURNS for ESTATES

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FOR TAX YEAR 2012

INTERNAL REVENUE SERVICE

The IRS Mission

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

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INTRODUCTION

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

These publications are available from the IRS by calling 1-800-829-3676 and following the prompts. The publications are also available through the IRS Website at http://www.irs.gov.

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

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

 Write to:
Internal Revenue Service
SE:W:CAS:SP:ES:B
1111 Constitution Ave, NW
NCFB C5-350
Washington, DC.   20224

GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2012

1. **EFFECTIVE DECEMBER 03, 2012**, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM **(BATS)** FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.
   NOTE: BATS WILL END SEPTEMBER 30, 2013.

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

3. **EFFECTIVE JANUARY 28, 2013**, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR **2012** ESTATE AND TRUST INCOME TAX RETURNS ELECTRONICALLY.
   NOTE: PRODUCTION FILING WILL END OCTOBER 15, 2013.
   THE LAST DAY TO RETRANSMIT REJECTED RETURNS IS 10/19/13.

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

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

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

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

8. The 1041 electronic mailbox, i.e. *W&I Form1041 has been discontinued.

9. DATA TRANSMISSION

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

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

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

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

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

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

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

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

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

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

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

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

* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE,TAX YEAR 2012

RECORD LAYOUT CHANGES (As of July 2012)

1. **FORM 3800**
   - Deleted Fields 0190, 0200, 0220 & 0230;
   - Changed the Field Identification of Field 0110 to : Certain Allowable Credits;
   - Changed the Form Reference of Field 0180 to : 16;
   - Changed the Form Reference of Field 0210 to : 17;
   - Changed the Field Identification of Field 0210 to : Smaller of line 6 or 16;
   - Changed the Field Identification of Field 0340 to : Subtract line 17 from line 20;

   - Changed Field Identification of Field 0390 to: Add lines17 and 26.

2. **FORM 8938**
   - Added new Field 0075 with a Length of 1, Field Identification – Specified Individual – Married Filing Separate, Form Reference A (2) and Field Description of "X" or Blank.

   - Added new Field 1180 with a length of 2 and a Field Description of N.
   - Deleted Field 0120.
   - Deleted Field 0510.
   - Re-sequenced Field *1170 to new field *1190 retaining the current length and description.

   - Revised Field 1170 as indicated length of 1 and a Field Description of "X" or Blank

3. **FORM 8941**
   - Added new Field 0025 with a Length of 9, Field Identification: Employer Identification Number (EIN) for Employer Reporting, and a Field Description of N. This field is required when filing a Form 8941.

4. **FORM 1041, FIELD 0850.   PTIN REMINDER!**
   Beginning January 1, 2011, if you are a paid tax preparer you must use a valid Preparer Tax Identification Number (PTIN) on returns you prepare. Use of the PTIN no longer is optional. If you do not have a PTIN, you must get one by using the new IRS sign-up system. Even if you have a PTIN but you received it prior to September 28, 2010, you must apply for a new or renewed PTIN by using the new system. If all your authentication information matches, you may be issued the same number. You must have a PTIN if you, for compensation, prepare all or substantially all of any federal tax return or claim for refund.

* ADDITIONAL SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE
(Subsequent To Draft of Pub Issued In July 2012)

RECORD LAYOUT CHANGES

1. SCHEDULE C
   - Deleted Fields 0137 & 0150
   - Changed Field 0140 as follows: Length to 1 and Field Description to X or BLANK

2. SCHEDULE C-EZ
   - Deleted Fields 0077, 0078 & 0080
   - Changed Field 0090 as follows: Length to 1 and Field Description to X or BLANK

3. SCHEDULE E
   - Changed the Field Identification, Form Reference, Length & Field Description for the following Fields:

   Field 0040, Property Address, Part I 1aB, Length: 37, Description: A/N
   Field 0042, Property Address, Part I 1aC, Length: 37, Description: A/N
   Field 0050, Property Type, Part I 1bA, Length: 1, Description: N
   Field 0060, Property Type 8, Part I 1bA, Length: 22, Description: A/N
   Field 0062, Fair Rental Days, Part I 2A, Length: 3, Description: N
   Field 0070, Personal Use Days, Part I 2A, Length: 3, Description: N
   Field 0080, QJV, Part I 2A, Length: 1, Description: X or BLANK
   Field 0082, Property Type, Part I 1bB, Length: 1, Description: N
   Field 0085, Property Type 8, Part I 1bB, Length: 22, Description: A/N
   Field 0090, Fair Rental Days, Part I 2B, Length: 3, Description: N
   Field 0095, Personal Use Days, Part I 2B, Length: 3, Description: N
   Field 0100, QJV, Part I 2B, Length: 1, Description: X or BLANK
   Field 0105, Property Type, Part I 1bC, Length: 1, Description: N
   Field 0110, Property Type 8, Part I 1bC, Length: 22, Description: A/N

   - Deleted Fields 0160, 0165, 0170, 0700 & 0710

4. SCHEDULE F
   - Deleted Fields 0115, 0118, 0145, 0285, 0297, 0785, 0875 & 0890

5. FORM 3800
   - Added Fields 0190, 0200, 0220 and 0230 with lengths of 12 and Field Description of N.

6. FORM 6478
   - Changed the Field Description of Field 0045 to: N
   - Changed the Field Description of Field 0047 to: N

* ADDITIONAL SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE
(Subsequent To Draft of Pub Issued In July 2012)

RECORD LAYOUT CHANGES, Continued…..

    7. FORM 8082
- Deleted Field 0030

See next page for changes to Reject Codes.

* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2012

VALIDATION CHANGES
(As of July 2012)

REJECT CODE	CHANGE
158	Added Form 8941, Page 1, Field 0025
270	Form 3800, Deleted Fields 0190, 0200, 0220 & 0230
282	Added Form 8938, Page 2, Field *1190, Deleted Form 8938, Page 2, Field *1170
290	Added Form 8938, Page 2, Field *1190, Deleted Form 8938, Page 2, Field *1170
300	Added Form 8938, Page 2, Field *1190, Deleted Form 8938, Page 2, Field *1170
322	Added Form 8938, Page 1, Field 0075 Deleted Form 8938, Page 1, Field 0120 Deleted Field 8938, Page 2, Field 0510 Added Form 8938, Page 2, Field 1170
758	Revised reject code explanation
797	The parametes for Form 8829, Field 0065 have been increased to 8784 hours.

VALIDATION CHANGES
(SUBSEQUENT TO DRAFT OF PUB ISSUED IN JULY 2012)

270	Schedule C: Deleted Fields 0137, 0140 & 0150 Schedule C-EZ: Deleted Fields 0077, 0078, 0080 & 0090
	Schedule E: Deleted Fields 0160, 0165, 0170, 0700 & 0710
	Schedule F: Deleted Fields 0115, 0118, 0145, 0285, 0297, 0785, 0875 & 0890
	Form 3800: Added Fields 0190, 0200, 0220 & 0230

VALIDATION CHANGES, continued………

REJECT CODE	CHANGE
122	Re-Establish RC 122 for BATS only
270	Form 6478: Add Fields 0045 & 0047
318	Form 6478: Deleted Fields 045 & 047 Form 8082: Deleted Field 0030
322	Schedule C: Added Field 0140 Schedule C-EZ: Added Field 0090 Schedule E: Deleted Fields 0095 & 0110 Added Fields 0080 & 0100
758	Schedule F: Deleted Fields 0145, 0285, 0297
917	New Reject Code to indicate the value of these fields must be equal to zero or blank. Form 2210-F: Add Fields 0045 & 0047
918	New Reject Code to indicate the value of these fields must be equal to zero or blank. Form 3800: Added Fields 0190, 0200, 0220 & 0230
919	New Reject Code to indicate the value of these fields must be equal to zero or blank. Form 4136: Added fields 0960, 0970, 0980, 0990, 3020, 3030, 3040, 3050, 3060, 3070, 3620, 3640, 3660, 3680, 3700, 3720, 3780, 3800, 3820, 3840, 3860, 3880, 3881, 3883, 3885 & 3887

VALIDATION CHANGES, continued………

920   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 4136: Added fields 0950 & 3010

921   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 6478: Added fields 0020, 0030, 0032, 0034, 0036, 0038, 0040, 0042, 0045 & 0047

922   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 6765: Added fields 0015, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0140, 0150, 0160, 0180, 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0360, 0375 & 0380

923   New Reject Code to indicate fields cannot equal to "X".
Form 6765: Added fields 0170, 0175, 0340 & 0350

924   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 8820: Added Field 0032

925   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 8864: Added Fields 0032, 0034, 0040, 0050, 0052, 0054, 0072, 0074, 0080, 0090, 0092, 0094, 0096, 0098 & 0100

926   New Reject Code to indicate the value of these fields must be equal to zero or blank.
Form 3468: Added Fields 0266 & 0267

ANNUAL UPDATES

- Updated the following Reject Codes to reflect 2012 or 2013, as appropriate:

  012, 083, 100, 102, 104, 106, 108, 110, 115, 120, 192, 193, 194, 480, and 957.

Note: The above list for Annual Updates relates only to reject codes listed in Publication 1438 which reference a calendar or fiscal tax year in the explanation. Other reject codes may also be affected by the date change but are not listed here since the tax year is not identified in the reject code explanation.

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

MOST FREQUENT FILING ERRORS

1. If duplicate returns were submitted.
    (Reject Code 128) Totals errors: 4,550 (Last season 5,537)

2. The first position of the Name Control (Field #0030) on Form 1041,
    Page 1 must be valid and left-justified.
    (Reject Code 200) Total errors: 2,672 (Last season 3,377)

3. If the following Field(s) of **Form 1041** contains a significant entry, then the
    corresponding Field **must** contain "STM nn":
    (Reject Code 308) Total errors: 2,598 (Last season 2,402)

4. If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then
    Form 1116, Field #1250 must be significant. If multiple Forms 1116 are filed with
    the return, only one Form 1116 may have data entered in Field #1250.
    (Reject Code 714) Total errors: 1,586 (Last season 1,447)

5. Tax periods on 1041 and schedule k-1 don't match or 1041 equals
    calendar year but k-1 fiscal year fields are significant.
    (Reject Code 115) Total errors: 1,553 (Last season 1,167)

6.   Date fields must be in valid format and valid range
     (Reject Code 192) Total errors: 1,549 (Last season 3,390)

7.   If a Statement Record is present there must be a corresponding "STM nn"
     reference.
     (Reject Code 274) Total errors: 1,500 (Last season 2,020)

8.   If a statement reference is used there must be a corresponding statement record.
     (Reject Code 276) Total errors: 1,408 (Last season 1,118)

9.   Form 1041 cannot be filed before the end of the tax year, i.e. cannot be filed
     prior to the period entered for Form 1041, Field 0020, (Fiscal Year Ending),
     except when TRANA, Field 0160 is equal to T.
     (Reject Code 100) Total errors: 1,354 (Last season 1,360)

10. Form 1041 and schedule k-1: name line 1 contains invalid
     characters or 2 consecutive embedded spaces.
     (Reject Code 212) Total errors: 1,304 (Last season 1,411)

11. The line number (Field #0010) on the Statement Record must be in consecutive
     ascending numeric sequence starting with one (1) and incremented by one (1) but
     not exceed fifty (50).
     (Reject Code 288)   Total errors: 1,157 (Last season 4,078)

MOST FREQUENT FILING ERRORS, continued…

12. Forms or schedules not filed in proper sequence.
    (Reject Code 124) Total errors: 1,152 (Last season 1,317)

13. The zip code on form 1041 and schedule k-1 must be
    numeric.
    (Reject Code 256) Total errors: 952 (Last season: 1,488)

14. The Name Control (Field #0030) on Form 1041, Page 1, may have a maximum
    of four characters and a minimum of two characters. Spaces, if applicable, are
    allowed only in positions three and four.
    (Reject Code 204) Total errors: 919 (Last season: 1,118)

15. Form 1116: accompanying statement reference missing
    (Reject Code 312) Total errors: 779 (Last season: 968)

16. The Beneficiary's Identifying Number (Field #0180) on the Schedule K-1,
    Page 1, must be numeric or equal to the literal **"FORM1042S".**
    (Reject Code 174) Total errors: 686 (Last season 913)

17. The State Code (Fields #0230, #0110) on Schedule K-1 must be left justified, and
    must be valid or equal to "**.**".   *It may not be blank.*
    (Reject Code 250) Total errors: 643 (Last Season 663)

18. Money amount fields marked with 3 asterisks (***) in the record layouts must be
    numeric and contain only positive money amounts.
    (Reject Code 272) Total errors: 626 (Last season 435)

19. If the EIN is not nine numeric characters. The first two(2) positions of the EIN must
    represent a valid EIN prefix.
    (Reject Code 162) Total errors: 526 (Last season 704)

20. If the 1041 tax return is rejected then the payment record is rejected.
    (Reject Code 084 Total errors: 1,642 (Last season 544)

21. If Form 1041, Field #0270 is greater than zero, then Summary Record Field
    #0430 must be equal to Field #0270.
    (Reject Code 655) Total errors: 990 (Last season 600)

22. If the Fiscal Year Ending (Field #0020) is not valid.
    (Reject Code 194)   Total errors: 473 (Last season 725)

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)

2. **Schedule C (Form 1040)** (Profit or Loss From Business)

3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)

4. **Schedule D (Form 1041)** (Capital Gains and Losses)

5. **Schedule E (Form 1040)** (Supplemental Income and Loss)

6. **Schedule F (Form 1040)** (Profit or Loss From Farming)

7. **Schedule H (Form 1040)** (Household Employment Taxes)

8. **Schedule I (Form 1041) (**Alternative Minimum Tax – Estates and Trusts)

9. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)

10. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, Credits)

11. **Form 1116** (Foreign Tax Credit)

12. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)

13. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)

14. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)

15. **Form 3468** (Investment Credit)

16. **Form 3800** (General Business Credit)

17. **Form 4136** (Credit for Federal Tax Paid on Fuels)

18. **Form 4255** (Recapture of Investment Credit)

19. **Form 4562** (Depreciation and Amortization)

20. **Form 4684** (Casualties and Theft)

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY CONTINUED

21. **Form 4797** (Sale of Business Property**)**

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

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

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

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

26. **Form 5884-B** (New Hire Retention Credit)

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

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

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

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

31. **Form 6781** (Gains & Losses from Section 1256 Contracts and Straddles)

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

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

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

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

36. **Form 8582** (Worksheets)

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

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

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

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

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY CONTINUED

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

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

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

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

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

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

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

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

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

50.   **Form 8938** (Statement of Specified Foreign Financial Assets)

51.   **Form 8941** (Credit for Small Employer Health Insurance Premiums)

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

53.   **Authentication Record**

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

55.   **Optional Preparer Records**
         Preparer's Note
         Election Explanation
         Regulatory Explanation

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

57.   **Summary Record**

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

.02   MULTIPLE FORMS AND SCHEDULES

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

FORMS   **SCHEDULES**

1.   FORM 1116   1. SCHEDULE C
2.   FORM 2439   2. SCHEDULE C-EZ
3.   FORM 3800, page 3 only   3. SCHEDULE E
4.   FORM 4255   4. SCHEDULE E
5.   FORM 4562   5. SCHEDULE F
6.   FORM 4684   6. SCHEDULE H
7.   FORM 4972   7. SCHEDULE J
8.   FORM 5884-B, page 2 only   8. SCHEDULE K-1
9.   FORM 6198   9. STATEMENT RECORDS
10.   FORM 6252
11.   FORM 6781
12.   FORM 8082
13.   FORM 8275
14.   FORM 8275-R
15.   FORM 8609-A
16.   FORM 8820, page 2 only
17.   FORM 8824
18.   FORM 8829
19.   FORM 8874
20.   FORM 8881
21.   FORM 8886
22.   FORM 8896
23.   FORM 8938

.03   TRANSMITTING MULTIPLE FORMS AND SCHEDULES

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

.04   REMITTANCES

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

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

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

NEW PAYMENT VOUCHER!

Payment of balances due may also be made via **paper check** which may be attached to NEW Form **1041-V**, a copy of which is included on the pages immediately following this page. Form 1041-V is also available from www.irs.gov. Checks should no longer be attached to Form 8453-F nor mailed without an accompanying voucher, as processing of the payment could be delayed.

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

.05   FED/STATE RETURNS

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

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

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

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

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

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

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

Internal Revenue Service
Donald J. Wolff, Phone: 816-291-9729

SECTION 2 TRANSMISSION FILE FORMAT

.01 **General Description**

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

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

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

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

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

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

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

5. Every record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., **CR or LF** may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

SECTION 2   TRANSMISSION FILE FORMAT

.01   General Description (Continued)

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

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

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

9.   A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Section 11 Record Layouts.

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

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

      Form 1041 Page 1 – 2;
      Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form;
      Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form;
      Authentication Record (unless the paper signature Form 8453-F is used)
      Statement Records;
      Summary Record.

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

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

SECTION 2   TRANSMISSION FILE FORMAT

.01   General Description (Continued)

14.   Each file must contain only complete returns.

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

SECTION 2   TRANSMISSION FILE FORMAT

.02   Fixed and Variable Length Options

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

1.   Fixed Length Option (Fixed Format)

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

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

a. Alphanumeric Fields - Fixed Format

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

(2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Trailing blanks must be entered.

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

b. Numeric Fields - Fixed Format

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

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

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

SECTION 2   TRANSMISSION FILE FORMAT

.02   Fixed and Variable Length Options

2.   Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. The variable length option is indicated by a "V" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

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

a. Alphanumeric Fields - Variable Format

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

(2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

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

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields, Business Code field of
Schedules C and Agricultural Activity Code field of
Schedule F.

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

SECTION 2   TRANSMISSION FILE FORMAT

.02   Fixed and Variable Length Options (Continued)

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

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

When transmitting in variable format, each Tax Form (Form 1041) Schedule and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. This is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "[" and "]". The Field Sequence Number is a 4 position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three position must be present. For example, you can use [0010] of [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

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

NOTE: **THE FOLLOWING THREE CHARACTERS "[" , "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See SECTION 4 for information about types of characters in electronically filed returns.**

d. Statement and Summary Records - Variable Format

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

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

SECTION 3   FILE FORMAT

.01   GENERAL DESCRIPTION

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

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

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

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

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

The following data structures are acceptable:

1. Variable Length, unblocked records

2. Variable Length, blocked records

3. Fixed Length, unblocked records

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

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

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

SECTION 3   FILE FORMAT

.01 GENERAL DESCRIPTION – (Continued)

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

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

SECTION 3   FILE FORMAT

.02   RETURN SEQUENCE ORDER

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

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

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

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

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

(5) Payment Record

(6) Authentication Record

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

(8) Preparer Note Explanation

(9) Election Explanation

(10) Regulatory Explanation

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

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

(13) State Record (Optional)

(14) Summary Record (REQUIRED)

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

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

SECTION 3   FILE FORMAT

.03   FIXED LENGTH OPTION (Fixed Format)

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

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

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

(1)   Alphanumeric Fields - Fixed Format

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

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

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

(2)   Numeric Fields - Fixed Format

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

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

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

SECTION 3   FILE FORMAT

.04   VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. However, certain records within a return **must be** submitted in Fixed Length format. Those records are: **Authentication Record, TRANA, TRANB, Statement Record, Summary, RECAP Record, Preparer Note, Election Explanation and Regulatory Record.**

NOTE: The Authentication Record, which is frequently rejected due to an incorrect byte count, is 70 bytes in length.

Except for the records identified above, the return should not include both Fixed Length and Variable Length forms or schedules.

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

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

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

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

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

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

   2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.
   Numeric Fields - Variable Format
   1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

SECTION 3   FILE FORMAT

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

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

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

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

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

(5) Statement and Summary Records - Fixed Format

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

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

See SECTION 4 for Statement Record information.

SECTION 4   TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

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

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

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

.03 SCHEDULE RECORD

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

.04 FORM RECORD

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

SECTION 4   TYPES OF RECORDS

.05   STATEMENT RECORD - (STMnnn)

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

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

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

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

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

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

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

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

(7)   Each Statement Record is given a sequential number from 01-96. Statement References 97, 98, and 99 are for Schedules D,J, and K-1, respectively. See Reject Code 296. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

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

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

SECTION 4   TYPES OF RECORDS

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

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

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

SECTION 4   TYPES OF RECORDS

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

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

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

    Example: (STM099)

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

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

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

.07   PREPARER NOTE EXPLANATION

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

SECTION 4   TYPES OF RECORDS

.08 ELECTION EXPLANATION

The election explanation record can be used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose.

.09 REGULATORY EXPLANATION

The regulatory explanation can be used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose.

.10 SUMMARY RECORD (REQUIRED)

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

.11 RECAP RECORD (REQUIRED)

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

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

SECTION 5   TYPES OF ACCEPTABLE CHARACTERS, ETC.

ALERT!   **The rules for assigning the name control have changed significantly for trusts that applied for their Employer Identification Number (EIN) via the INTERNET.   SEE below for more information.**

The following information is provided to assist Fiduciaries in determining the correct name control for electronically filed Form 1041 returns when the information is not indicated in the Fiduciary's files or otherwise is not readily available.

TRUSTS that received their EIN via the **Internet** must use the same rules as corporations when determining their correct Name Control. The IRS Internet computer program assigns the first four characters of the *first name* of the trust as the name control, ignoring leading terms such as "…Trust for...", etc., and selects the first four characters of first name of the individual, organization, etc. This is a departure from procedures used for EIN applications for trusts that were filed on paper.

Employer Identification Numbers for Trusts that were assigned via completion of an Internet application begin with either 20, 26, 27 or 45 (46 and 47 are reserved for future use) i.e. 20-nnnnnnn. Also, IRS notice CP 575B is used to notify an applicant of the EIN assigned to the entity named in the application and includes a tear-off tab that references the Name Control assigned to the EIN. The Name Control should also appear at the top of the second page. In the following example, NAME represents the Name Control.

(IRS USE ONLY)   575B   10-31-2008   NAME   B   9999999999 SS-4

Trusts that applied for their EIN via a paper application i.e. form SS-4 were assigned name controls using the first four characters of the *last name* of the trust. Please refer to the following examples to determine your correct name control when completing the entity section of your electronic form 1041.

The procedures for assigning the name control for an Estate has not changed.

We encourage you to participate in BATS testing to ensure your returns reflect the correct EIN/Name Control match when you file your production returns. BATS testing begins **December 3, 2012**.

NOTE: Filers (Fiduciaries or their authorized representatives) who cannot determine the correct Name Control will need to contact the Business Specialty Tax Line at 1-800-829-4933 for assistance.

SECTION 5   NAME CONTROL, continued

.00   Name Controls in General:

- The Name Control consists of up to four alpha and /or numeric characters.

- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.

- The Name Control must have a minimum of two but no more than four characters.

- **Note**: Do not include "dba" (doing business as) or "fbo" (for benefit of) as part of the Name Control.

Business Name Control Valid Characters

- Alpha (A – Z)

- Numeric (0 – 9)

- Hyphen (-)

- Ampersand (&)

Name(s)	Name Control	Rule
Estates:		**Estates:**
a. Frank <u>Waln</u>ut Estate, Alan Beech, Exec.	WALN	The Name Control is the first four characters of the deceased individual's **last name**.
Estate of Jan <u>Popl</u>ar	POPL	***Note:*** The decedent's name may be followed by or preceded by "Estate" on the name line.
Homer J. <u>Mapl</u>e Estate	MAPL	

SECTION 5   NAME CONTROL, continued
Special Name Control Rules

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

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

Trusts and Fiduciaries:		Trusts and Fiduciaries – Derive the Name Control from the name of the trust as explained below.
b. Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE	FIR	**a.** Use the first four characters of the trust's name or individual's last name.
Jan R. <u>Fir</u> <u>C</u>hildren's Trust	FIRC	***Note:*** Never include any part of the word "trust" in the Name Control.
<u>JRF</u> Children's Trust	JRFC	
<u>ABCD</u> Trust No. 001036	ABCD	
Donald C. <u>Beec</u>h Trust FBO Mary, Karen &	BEEC	
Testamentary Trust U/W Margaret <u>Balsa</u>m, Cynthia Fig	BALS	
Michael <u>Teak</u> Clifford Trust	TEAK	
c. <u>Ceda</u>r Corp. Employee Benefit Trust	CEDA	**b.** When a corporation, association, or endowment is part of the Trust name, use the first four characters of the name of the corporation, association, etc.
<u>Magn</u>olia Association Charitable Lead Trust	MAGN	
<u>Mapl</u>e-Birch Endowment Trust John J. Willow, Trustee	MAPL	

Name(s)	Name Control	Rule
Trusts and Fiduciaries, cont'd		**Trusts and Fiduciaries, cont'd**
d. Trust No. 0129C FBO Margaret Laurel	129	**c.** For numbered trusts, use the first four digits of the trust number, disregarding any leading zeros and trailing alphas.
Trust No. 12100 FBO Margaret Laurel	1210	
e. 0020 GNMA POOL	20GN	**d.** GNMA pool, use the first four digits of the pool number, but do not include any leading zeros or trailing alphas. If there are fewer than four numbers, use the letters "GNMA to complete the Name Control.
GNMA Pool No. 00100B	100G	
f. Richard L Aster, Charitable Remainder Unitrust	ASTE	Additional examples.
Testamentary Trust Edward Buckeye TTEE	BUCK	
Trust FBO Eugene Eucalyptus	EUCA	
Trust FBO The Dogwood Blossom Society	DOGW	

Examples of Corporation Name Controls	Name Control	Rules
g. Sumac Field Plow, Inc.	SUMA	Always derive the Name Control from the first four significant characters of the corporation name.
11TH Street Inc.	11TH	
P&P Company	P&PC	
Y-Z Drive Co.	Y-ZD	

SECTION 5   TYPES OF CHARACTERS

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

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

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

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

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

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

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

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

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

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

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

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

EXAMPLE: **nnnnnbbbbbbb**
nnnnnnnnnbbb
nnnnnnnnnnnn

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

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

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

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

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

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

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

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

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

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

SECTION 5   TYPES OF CHARACTERS – (Continued)

04.   ADDRESSES

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

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

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

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

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

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

5. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.
    (See Exhibit for list of valid APO/FPO City/State/Zip Codes).

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

05.   CITY

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

Special Cases for Special Fields – (Continued)

.06   **STATE**

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

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

.07   **ZIP CODE**

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

.08   STREET ADDRESS ABBREVIATIONS

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

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

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

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

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

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

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

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

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

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

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

.11 Foreign Country Code Table

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

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

Foreign Countries	
Country	**Alpha Country Code**
Afghanistan	AF
Akrotiri	AX
Albania	AL
Alberta (Canada)	XA
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore & Cartier Is	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosna-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Columbia (Canada)	XB
British Indian Ocean Terr	IO
British Virgin Islands	VI

Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos Island	CK
Columbia	CO
Comoros	CN
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Dem People's Rep of Korea	KN
Dem Rep of the Congo	CG
Dem Rep of Timor-Leste	TT
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands	FK
Faroe Islands	FO

Foreign Country Code Table, continued…..

Fiji	FJ
Finland	FI
Fr Southern & Antarctic Lands	FS
France (same code for Corsica)	FR
French Polynesia	FP
Gabon	GB
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Is & McDonald Is	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ

Foreign Country Code Table, continued…..

Kiribati	KR
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Manitoba (Canada)	XM
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Brunswick (Canada)	XN
New Caledonia	NC
New Zealand	NZ

Foreign Country Code Table, continued…..

Newfoundland and Labrador (Canada)	XL
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northwest Territories (Canada)	XT
Norway	NO
Nova Scotia	XS
Nunavut (Canada)	XV
Oman	MU
Ontario (Canada)	XO
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Prince Edward Island	XP
Qatar	QA
Quebec	XQ
Republic of Korea	KS
Republic of the Congo	CF
Romania	RO
Russia	RS
Rwanda	RW
S Georgia & S Sandwich Is	SX
Saint Barthelemy	TB
Saint Martin	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saskatchewan (Canada)	XW
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN

Foreign Country Code Table, continued…..

Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St Helena	SH
St Kitts	SC
St Lucia	ST
St Pierre & Miquelon	SB
St Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdon	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM

Foreign Country Code Table, continued…..

Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen	YM
Yugoslavia	YI
Yukon (Canada)	XY
Zambia	ZA
Zimbabwe	ZI

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

.01   ACKNOWLEDGEMENT FILE COMPONENTS

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File should be retrieved and reviewed before sending a subsequent transmission containing the same return(s) to avoid unnecessary rejects.

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

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

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

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

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

    a. An Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.

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

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

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

.01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

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

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

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

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

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

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

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

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

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE

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

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

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

   TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

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

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

4.   The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number.
   Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

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

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

SECTION 6   ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE – (Continued)

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

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

2. ACK Error Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

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

.04 EXAMPLES OF ACKNOWLEDGMENT "ACK" RECORDS

1. Example of Accepted Refund Return:

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'S
AGENTbB20030201199900103201AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb1
234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbbb
bbbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbb#0120****ACKbbb001X4100000011
999001032010001bbbbbbbbbbbbbAbbb2003020172265032006942bb00NY00000000000
001PYMTbRQSTbRCVDbbbb#0120****RECAPbbbbbbbbbbbbbbbb00000719990010320
10000070000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.
6789#

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

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'
SbAGENTB20030201999001103201AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb
1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb
bbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbb#0120****ACKbbb001X41000000
21999001032010001bbbbbbbbbbbbbRbbb2003020172265032006952bb01NY00000010
000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000020000022bbFRMbbb104
1bbPG01b000000100902240000022THEbSTREETbADDRESSbMUSTbBEbSIGNIFIC
ANTbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbb00000719990010320100000600
0000000001bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.8889#

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

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER
'SbAGENTB20030201199900103201AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANB
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201b
bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbb#0120****ACKbbb001X41000
000031999001032010001bbbbbbbbbbbbbTbbb2003020172265032006952bb01NY00000
010000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000030000002bbTRANB
bbbbbbbbbbbbb0000001000000200000001AbDUPLICATEbTRANSMISSIONb(TRANA)
bISbNOTbALLOWEDb#0120****RECAPbbbbbbbbbbbbbbbb000007199900103201000
000000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.56
89#

SECTION 7   EFS TRANSMISSION VALIDATION

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

.01 EFS TRANSMISSION VALIDATION CRITERIA

REJECT VALIDATION CRITERIA
CODE

The following conditions will reject returns within a transmission:

002   A duplicate Transmission (TRANA) is not allowed.

012   If TRANA, Field #0160 equals T, TRANA Field #0050 (transmission date) may
                be either 2012 or 2013. If on TRANA, Field #0160 equals P, TRANA Field
                #0050 must be 2013 only.

032   If the Field Number does not exist.
                (Variable Length Data Only)

034   If Record ID or TYPE or Page Number are not valid on all records within the
                return.
                (Fixed and Variable Length Data)

040   If record has an invalid record length
                (Fixed Length Data Only)

041   The record length has exceeded the maximum allowed size of 4845.

042   If record is missing the Record Terminus Character (#).
                (Fixed and Variable Length Data)

044   Byte count not numeric.
                 (Fixed and Variable Length Data)

048   First character after Record-Control-Information (position 3) is not "["or "#".
                 (Variable Length Data Only)

050   **If a delimiter character (#) is found within the Record- Control-Information
                (First 42 characters).** (Variable Length data only)

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

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

056   Duplicate Field Number
(Variable Length data only)

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

060   Missing data
(Variable Length data only)

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

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

SECTION 8 VALIDATION OF PAYMENT RECORD

.01 PAYMENT RECORD VALIDATION CRITERIA

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

**REJECT   VALIDATION CRITERIA
CODE**

---

066   If the Payment Ein (Field #0003) does not match the data from the 1041 EIN (Field #0003) tax return record.

068   If the daytime telephone number (Field #0090) does not contain ten (10) numeric characters or contain all zeros.

070   If the RTN (Field #0030) is not all numeric.

072   If the first two characters of the RTN (Field #0030) are not in the valid range "01-12 or 21-32".

074   If the RTN (Field #0030) is not present on the Financial Organizational Master file.

076   The Bank Account Number (Field #0040) may not be blank or contain other than the allowed values.
                            Valid Values: A-Z; 0-9; or "-", or spaces.

078   If Bank Account Type (Field #0050) is not equal to "1" or "2".

080   If the payment amount (Field #0060) does not contain only numeric characters, is not greater than zero, or is greater than 99,999,999.

082   If the payment amount (Field #0060) does not equal the Net Tax Due Amount (Field 0780) of the 1041 tax return.

083   If the Payment Record is present, Field 0080 must equal the current processing year, and the month and day must be present and be in a valid range: Month=01-12, Day=01-31.

084   If the 1041 tax return is rejected then the payment record is rejected.

086   If the payment record is rejected then the 1041 tax return is rejected.

SECTION 9 VALIDATION OF FORMS AND

.01 GENERAL VALIDATION CRITERIA

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

REJECT   VALIDATION CRITERIA
CODE

---

100   Form 1041 cannot be filed before the end of the tax year, i.e. cannot be filed prior to the period entered for Form 1041, Field 0020, (Fiscal Year Ending), except when TRANA, Field 0160 is equal to T.

102   If the Tax Period (Field #0005), Form 1041 is not in the valid format. **(See the instructions on Page 76).**

104   If the Tax Period (Field #0005), on Form 1041 Return Record is equal to **201212** and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2012 (20121231) or spaces.

106   If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range.

        VALID TAX PERIOD: 201301, 201302, 201303, 201304, 201305, 201306

108   If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks.
        VALID TAX PERIOD: 201301, 201302, 201303, 201304, 201305, 201306

110   E-file does not allow a Tax Period (Field #0005 on Form 1041) of 201207 or greater.

115   If Form 1041, page 1, Field 0005 is equal to nnnn12, (i.e. a calendar tax period) then Schedule K-1, Fields 0010 and 0020 must equal to blank.

        If Form 1041, page 1, Field 0010 is significant, then it must be equal to the entry on Schedule K-1, Field 0010.

        If Form 1041, page 1, Field 0020 is significant, then it must be equal to the entry on Schedule K-1, Field 0020.

120   If the return is a short period return (Form 1041 fields 0010, 0020 < twelve months) and the Initial Return (Field #0210) and Final Return (Field #0220)) on Form 1041, Page 1 are both blank.

122   The Employer Identification Number and the Name Control on the return do not match information on the IRS National Account Profile database. Please refer to pages 41 – 44 of this publication for guidance in determining the correct name control.

Exception: This reject code will not apply when using the following EIN range during BATS only: Valid range: 41-0000001 through 41-0001000.

NOTE: Filers that receive Reject Code 122 should review the instructions contained within this publication for assistance in determining the correct name control for the EIN that received the Reject Code 122. If they cannot determine the reason for the EIN / NAME CONTROL mismatch, the Trustee or Power of Attorney may contact the e-help desk for assistance.

BNC (Business Name Control) Rules
Form 1041 returns with an EIN prefix of 20, 26, 27, or 47, the name control will be the first four characters of the primary name line.

Additional Note:
If the last Form 1041 filed for this EIN was marked Final, the Filing Requirement for Form 1041 for this entity will have been removed from the IRS National Account Profile database. The entity cannot <u>electronically file</u> Form 1041 for a subsequent tax year (if necessary) until the Filing Requirement is reinstated, which could take up to three weeks.

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

Tax Period:
Form 1041 Field #0005 of the Record Identification

(1) The valid tax periods for Tax Year 2012 are:
   (a) Calendar Years returns – 201212
   (b) Fiscal Year Returns Ending Periods – 201301, 201302, 201303, 201304, 201305, 201306

(2) The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY=year and MM=month).
Example: A return with a Fiscal Year Ending of March 31, 2013 will be assigned a Tax Period of 201303. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Fiscal Year Ending based on that month (i.e., if the ending date is June 3, 2013, the Tax Period field will be 201305 or if the ending date is June 25, 2013, the Tax Period is 201306).

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

Form 1041	Page 1 & 2	REQUIRED
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional **
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule I	Page 1 & 2	Optional
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2, 3, and 4	Optional *
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1, 2, 3	Optional
Form 3800	Page 1, 2, and 3	Optional **
Form 4136	Page 1, 2, 3, 4	Optional ***
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional
Form 4972	Page 1	Optional
Form 5884	Page 1	Optional
Form 5884-B	Page 1 & 2	Optional
Form 6198	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1 & 2	Optional **
Form 6781	Page 1	Optional **
Form 8082	Page 1 & 2	Optional (page 2 is optional)
Form 8275	Page 1 & 2	Optional (page 2 is optional)
Form 8275-R	Page 1 & 2	Optional (page 2 is optional)
Form 8582	Page 1, 2, & 3	Optional (pages 2 & 3 are required if page 1 is present.)
Form 8582-CR	Page 1 & 2	Optional **
Form 8586	Page 1	Optional
Form 8609-A	Page 1	Optional
Form 8801	Page 1, 2, 3, & 4	Optional **

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

Form 8820	Page 1 & 2	Optional
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Form 8864	Page 1	Optional
Form 8874	Page 1	Optional
Form 8881	Page 1	Optional
Form 8882	Page 1	Optional
Form 8886	Page 1 & 2	Optional **
Form 8896	Page 1	Optional
Form 8938	Page 1 & 2	Optional
Form 8941	Page 1	Optional
Payment Record		Optional
Authentication Record		REQUIRED****
Statement Records		Optional
Preparer Note		Optional
Election Explanation		Optional
Regulatory Explanation		Optional
Schedule K-1	Page 1	Optional
Schedule K-1	Statement Records	Optional
State Records		Optional
Summary Record		REQUIRED

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

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

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

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

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

128 If duplicate returns were submitted.

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

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

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

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

149   If the Form Occurrence Number on Page 2 or 3 of a form having multiple occurences is not in ascending, numeric sequence and within the valid range.

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

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

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

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

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

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

Forms/Schedules		Field Number
Form 1041	Page 1, 2	0040, 0923
Schedule C	Page 1, 2	0003, 0583
Schedule C-EZ	Page 1	0003
Schedule D	Page 1, 2	0003, 1646
Schedule E	Page 1, 2	0003, 1003
Schedule F	Page 1, 2	0003, 0773
Schedule H	Page 1, 2	0003, 0163
Schedule I	Page 1, 2	0003, 0454
Schedule J	Page 1, 2	0003, 0733
Schedule K-1	Page 1	0003
Form 1116	Page 1, 2	0003, 1003
Form 2210	Page 1, 2, 3, 4	0003, 0176, 0223, 1273,
Form 2210F	Page 1	0003
Form 2439	Page 1	0003
Form 3468	Page 1, 2, 3	0003, 0352, 0491
Form 3800	Page 1, 2, 3	0003, 0303, 0603
Form 4136	Page 1, 2, 3, 4	0003, 0603, 0880, 3893
Form 4255	Page 1	0003
Form 4562	Page 1, 2	0003, 0803
Form 4684	Page 1, 2	0003, 0553
Form 4797	Page 1, 2	0003,1383
Form 4952	Page 1	0003
Form 4970	Page 1	0003
Form 4972	Page 1	0003
Form 5884	Page 1	0003
Form 5884-B	Page 1, 2	0003, 0302
Form 6198	Page 1	0003
Form 6252	Page 1	0003
Form 6478	Page 1	0003
Form 6765	Page 1, 2	0003, 0324
Form 6781	Page 1	0003
Form 8082	Page 1, 2	0003, 0523
Form 8275	Page 1, 2	0003, 0423

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

Forms/Schedules		Field Number
Form 8275-R	Page 1, 2	0003, 0423
Form 8582	Page 1, 2, 3	0003, 0243, 2163
Form 8582-CR	Page 1, 2	0003, 0253
Form 8586	Page 1	0003
Form 8609-A	Page 1	0003
Form 8801	Page 1, 2, 3, 4	0003, 0167, 0293, 0703
Form 8820	Page 1, 2	0003, 0103
Form 8824	Page 1, 2	0003, 0226
Form 8829	Page 1	0003
Form 8864	Page 1	0003
Form 8874	Page 1	0003
Form 8881	Page 1	0003
Form 8882	Page 1	0003
Form 8886	Page 1, 2	0003, 0603
Form 8896	Page 1	0003
Form 8938	Page 1,2	0003, 0423
Form 8941	Page 1	0003

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

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

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

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

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

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

192   All date Fields must be in the valid format and fall within the valid range.
NOTE: Fiscal year returns have a different *valid range* than the range shown below. See Reject Codes 106 and 108.
VALID FORMAT: **YYYYMMDD, YYYYMM**
VALID RANGE: **MM = 01-12, DD = 01-31, YYYY = 2013 or less**

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

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

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

NAME CONTROL (Field #0030):

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

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

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

202   The second, third and fourth positions of the Name Control (Field #0030) if present, must consist of only valid characters. Note: a space is not allowed in position 2..

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

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

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

NAME LINE 1 (Fields #0060 , #0070 1041 and K-1, #0190 K-1)

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

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

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

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

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

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

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

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

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

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

NAME LINE 2 (Field #0080 and #0085):

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

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

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

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

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

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

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

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

STREET ADDRESS (Fields #0090, #0095, #0097, #0210, #0090):

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

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

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

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

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

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

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

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

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

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

CITY FIELD (Fields #0100, #0220)

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

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

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

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

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

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

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

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

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

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

STATE FIELD (Fields #0110, #0230):

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

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

STATE FIELD (Fields #0110, #0230): continued….

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

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

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

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

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

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

ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES (Fields #0120, #0200, #0240)

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

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

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

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

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

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

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

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

Forms/Schedules	Field Number(s)
Form 1041	0310, 0320, 0325, 0420, 0430, 0440, 0450, 0460, 0480, 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800 0810, 1000, 1030, 1225, 1240, 1290, 1300, 1370
Schedule D	780, 1600, 1610, 1620, 1760
Schedule E	1070, 1210, 1350, 1730, 1770, 1810, 1870, 1990, 2020
Schedule F	0700
Schedule I	0060, 0080, 0250, 0270, 0280, 0360, 0370, 0520
Schedule K-1	0270, 0280, 0290, 0300, 0310
Form 4684	0060, 0150, 0240, 0330, 0600, 0740, 0830, 0920 1000, 1010, 1040, 1050, 1070, 1080, 1160, 1170 1200, 1210, 1230, 1240
Form 4797	1250
Form 4952	0067, 0090
Form 6198	0100, 0350
Form 6781	0460, 0470
Form 8582	0030, 0040, 0055, 0056, 0057, 0070, 0080
Form 8801	0040
Payment Record	0060

273   If the following Fields on Form 1116 are significant, they must contain the applicable literal as shown below:
Field 0106   RIC
Fields 0108 and 1057   HTKO

274   If a Statement Record is present there must be a corresponding "STM nn" reference.

276   If a statement reference is used there must be a corresponding statement record.

278   Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**

282   A field marked with an "@" or a "*" must be equal to "STM nn" (nn=01-99), blanks or literal as stated in the record layouts.

284   The page number (Field #0002) on the Statement Record must be equal to "PG01" – "PG99".**(Exception for Schedule D, Schedule J and Schedule K-1)**

286   The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.

288   The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one (1) and incremented by one (1) but not exceed fifty (50).

290   A significant entry in a statement field must be left-justified.

294   On Form 4136, if any of the fields listed below are significant, the entry must be equal to "Bus".   Fields: 3199, 3239, 3299, 3359, 3419, 3479, 3539, 3582.

296   A statement number must be valid:

        Schedule D………STM 97
        Schedule J……….STM 98
        Schedule K-1…….STM 99

298   Duplicate Statement Records are not allowed.

300   Duplicate statement references are not allowed.

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

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

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

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

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

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

304   If the following Field of **Form 4255** record contains a significant entry, then the corresponding Field must contain "STM nn)".

Significant Entry **(Field Number)**	**Corresponding STM Reference** **(Field Number)**
0560	@0550

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

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

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

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

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

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0275	0277

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

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

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

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0175 (If "X")	0190

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

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

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

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

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

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

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

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0145	0150

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

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

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

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

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

Forms/Schedules	Field Number(s)
Form 1041	0170, 0180, 0230, 0630, 1220, 1305, 1315, 1340
Schedule C	0010
Schedule C-EZ	0010
Schedule E	
Schedule F	0010, 0070, 0340
Schedule H	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
Schedule K-1	0040
Form 1116	1062 and 1064
Form 2210	1380, 1590, 1820, 2050, 2170-2600
Form 2439	0050
Form 3468	0010, 0266, 0267
Form 3800	0040, 0090, 0100, 0110, 0495, 0600, 0610, 0620, 0630, 0640, 0645, 0650, 0655, 0685, 0690, 0705, 0707, 0708, 0709, 0710, 0720, 0770, 0780, 0790, 0800, 0810, 0820, 0950, 0960, 0970, 0980, 0990, 1000, 1010, 1020, 1030, 1040, 1050, 1060, 1070, 1080, 1090, 1100, 1110, 1120, 1130, 1140, 1150, 1160, 1170, 1180, 1190, 1200, 1280, 1290, 1380, 1390, 1400, 1410, 1420, 1430, 1460, 1470, 1480, 1490

REJECT VALIDATION CRITERIA
CODE

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

Forms/Schedules	*Field Number(s)*
Form 4255	0009
Form 4562	0010, 0170
Form 4684	0010
Form 4797	0010, 1350, 1360, 1550, 1790, 2030, 2270
Form 5884	0010
Form 6252	0010
Form 6478	0010
Form 6765	0010, 0192, 0442
Form 6781	0009
Form 8082	0010, ~~0030,~~
Form 8275	0010
Form 8275-R	0010
Form 8586	0010
Form 8609-A	0010
Form 8801	0265, 0275
Form 8820	0010
Form 8824	0010
Form 8864	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8886	0010, 0016, 0017
Form 8896	0010
Form 8941	0010, 0310, 0320
Summary Record	0303, 0450

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

Forms/Schedules	Field Number(s)
Form 1041	0025, 0130-0160, 0190, 0210, 0220, 0240, 0250, 0260, 0265, 0280-0300, 0309, 0410, 0695, 0825, 0826, 0840, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505
Schedule C	0080, 0090, 0100, 0120, 0125, 0130, 0132, 0140 0133, 0135, 0136, 0550, 0560, 0590, 0600, 0610, 0630, 0635 0780, 0785, 0790, 0795, 0800, 0805, 0810 0815
Schedule C-EZ	0072, 0073, 0075, 0076, 0090, 0170, 0175, 0180, 0185, 0190, 0195 0200, 0205
Schedule E	**0010,0015, 020, 0025, 0080, 0100,** ~~0095,~~ ~~0110,~~ 0125, 1007, 1008, 1030, 1060, 1170, 1200, 1310, 1340, 1450, 1480
Schedule F	0040, 0050, 0080, 0085, 0090, 0095, 0100, 0105, 0260, 0733, 0736, 0740, 0750
Schedule H	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540
Schedule K-1	0030, 0130, 0150, 0250, 0260.
Form 1116	0020-0060, 0135, 0650, 0660
Form 2210	0110, 0120, 0130, 0140, 0150, 0160, 0170
Form 2210-F	0013, 0014
Form 2439	0010, 0020
Form 3468	0275
Form 3800	0610, 0620, 0630, 0640, 0650, 0660, 0670, 0680, 0685.

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

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 4136	0250, 0360, 0615, 0655
Form 4562	0188, 0810-0825, 1390-1415, 1460-1485 1530-1555, 1600-1625, 1670-1695, 1740-1765, 1770-1815
Form 4684	
Form 4970	0070, 0080
Form 4972	0024-0202
Form 6198	0220, 0230, 0250, 0260, 0290, 0300
Form 6252	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
Form 6765	0170, 0175, 0340, 0350, 0485.
Form 6781	0020, 0030, 0040, 0060
Form 8082	0020, 0050, 0060, 0065, 0070, 0075, 0190, 0200, 0250, 0260, 0310, 0320, 0370, 0380
Form 8582-CR	0470
Form 8586	0050, 0060, 0190, 0200.
Form 8609-A	0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100
Form 8824	0080, 0100, 0180, 0185, 0190, 0195, 0200, 0210, 0215
Form 8886	0018, 0020, 0100, 0110, 0120, 0130, 0150 0230, 0240, 0250, 0260. 0300, 0310, 0320, 0330 0610 – 0700, 0780 – 0800, and 0920 – 0940.

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

Forms/Schedules	**Field Number(s)**
Form 8938	0008,0070, 0075, 0080, 0090, 0100, 0110, 0130 0140, 0150, 0170, 0180, 0190, 0200, 0220, 0225, 0350, 0360, 0370, 0380, 0390, 0400, 0410 and 0415, 0470, 0480, 0490, 0500, 0550, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0625, 1070, 1090, 1110, 1130, 1150 and 1170.
Summary	0070

REJECT

R

REJECT VALIDATION CRITERIA
CODE

.02 VALIDATION CRITERIA

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

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

324   A Summary Record must be present with every return.

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

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

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

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

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

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

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

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

339   If the count for Schedule I records on the Summary (Field #0390 and #0391) is not equal to the IRS count for Schedule I records within the return.

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340   If the count for Schedule J records on the Summary Record (Fields #0394 and #0395) is not equal to the IRS count of Schedule J records within the return.

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

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

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

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

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

351   If the count for Form 3800, page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3800, Page 1 records within the return.

352   If the count for Form 3800, page 2 on the Summary Record (Field #0201) is not equal to the IRS count for Form 3800, Page 2 records within the return.

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

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

355   If the count for Form 3800, page 3 on the Summary Record (Field #0202) is not equal to the IRS count for Form 3800, Page 3 records within the return.

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

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

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

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

362   If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.

363   If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.

365   If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.

366   If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.

368   If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.

370   If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the count of Form 4684, Page 1, records within the return.

372   If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.

374   If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.

376   If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.

378   If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.

379   If the count for Form 5884, Page 1 on the Summary Record (Field #0286) is not equal to the IRS count for Form 5884, Page 1 records within the return.

380   If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.

381   If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.

386   If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.

387   If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.

388   If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.

389   If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.

390   If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.

391   If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.

392   If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.

393   If the count for Form 8801, Page 2, on the Summary Record (Field #0341) is not equal to the IRS count of Form 8801, Page 2 records within the return.

394   If the count for Form 8801, Page 3, on the Summary Record (Field #0342) is not equal to the IRS count of Form 8801, Page 3 records within the return.

395   If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.

396   If the count for Form 8824, Page 2, on the Summary Record (Field #0351) is not equal to the IRS count for Form 8824, Page 2, records within the return.

397   If the count for Form 8582, Page 2 on the Summary Record (Field #0313) is not equal to the IRS count of Form 8582, Page 2 records within the return.

398   If the count for Form 8829, Page 1 on the Summary Record (Field #0356) is not equal to the IRS count for Form 8829, Page 1 records within the return.

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

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

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

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

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

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

410   If the count for Form 8820, Page 1 on the Summary Record (Field #0344) is not equal to the IRS count for Form 8820, Page 1 records within the return.

411   If the count for Form 8820, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8820, Page 2 records within the return.

413   If the count for Form 3468, Page 1 on the Summary Record (Field 0197) is not equal to the IRS count for Form 3468, Page 1 records within the return.

414   If the count for Form 3468, Page 2 on the Summary Record (Field 0198) is not equal to the IRS count for Form 3468, Page 2 records within the return.

415   If the count for Form 3468, Page 3 on the Summary Record (Field 0199) is not equal to the IRS count for Form 3468, Page 3 records within the return.

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

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

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

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

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

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

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

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

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

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

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

436   If the count for Form 8886, page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8886, page 1 records within the return.

437   If the count for Form 8886, page 2 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8082, page 2 records within the return.

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

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

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

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

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

446 If the count for Form 8941 on the Summary Record, (Field #0359) is not equal to the IRS count for Form 8941 records within the return.

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

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

452 If the count for Regulatory Explanation records on the Summary Record, (Field #0457) is not equal to the IRS count for Regulatory Explanation records within the return.

455 If the count for Form 6781, page 1, on the Summary Record, (Field 0293) is not equal to the IRS count for Form 6781, page1, records within the return.

456 If the count for Form 5884-B, page 1, on the Summary Record, (Field 0288) is not equal to the IRS count for Form 5884-B, page1, records within the return.

457 If the count for Form 5884-B, page 2, on the Summary Record, (Field 0289) is not equal to the IRS count for Form 5884-B, page 2 records within the return.

460 If the count for Form 8801, Page 4, on the Summary Record (Field #0343) is not equal to the IRS count of Form 8081, Page 4 records within the return.

463 If the count for Form 8938, Page 1, on the Summary Record (Field #0352) is not equal to the IRS count for Form 8938, Page 1 records within the return.

464 If the count for Form 8938, Page 2, on the Summary Record (Field #0353), is not equal to the IRS count for Form 8938, Page (?) records within the return

480 If year of Electronic Postmark Date (Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year. **(Note: For BATS testing, use of field 0520 is optional. It can be blank. For Production, use a 2013 date.)**

490 If one of the three (3) fields on the Summary Record is present (Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date (Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone (Field #540).

495 The following records have a maximum limit of 20 pages each (Field 0002):
Preparer Note, Election Explanation, and Regulatory Explanation.

.03 VALIDATION CRITERIA

REJECT VALIDATION CRITERIA
CODE

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

500　If Form 3800 (General Business Credit), Field 0700 or Field 1310 are significant on any occurrence of Page 3, Form 3468 (Investment Credit) must be included with the return.

511　If Form 3800, Field #0840 (Current Year Orphan Drug Credit) is significant, the entry must equal Form 8820, Field #0070 (Subtract Line 5 from Line 4).

512　If Form 3800, Field #0160 (Tentative Minimum Tax) is significant, the entry must equal Schedule I, field 0530 (Tentative Minimum Tax).

513　If Form 3800 is present and Field #0080 (Alternative Minimum Tax) is significant, then Schedule I, field 0550 (Alternative Minimum Tax) must also be significant.

515　Deleted.

520　"Each Form 3800, Page 3, must have one (and only one) of the following Fields as significant per occurrence of each Page 3.
　Fields: 0610 or 0620 or 0630 or 0640 or 0650 or 0660 or 0670 or 0680 or 0685."

　Example: You may not check Fields 0610 and 0620 on the same Page 3, but at least one of the aforementioned Fields must be significant.

521　If multiple Form 3800 page 3s are present and Part III checkboxes A (GBC from Non Passive Activity - SEQ 0610), B (GBC From Passive Activity - SEQ 0620), E (Eligible SBC – Non Passive Act - SEQ 0650), or F (SBC – Non Passive Act – SEQ 0660) equals "X", then a separate page 3 with checkbox I (Consolidated Part III Indicator - SEQ 0685) must be present.

523 "When mulitple Form 3800, page 3 are significant, they must occur in the following sequence. When a Field is not significant, then the sequence continues with the next Field, i.e. 0685, 0610, 0640, etc.

    0685 Box I (only one occurrence is allowed)
    0610 Box A (including all Parts III with Box A checked)
    0620 Box B (including all Parts III with Box B checked)
    0630 Box C (only one occurrence is allowed)
    0640 Box D (only one occurrence is allowed)
    0650 Box E (including all Parts III with Box E checked)
    0660 Box F (including all Parts III with Box F checked)
    0670 Box G (only one occurrence is allowed)
    0680 Box H (only one occurrence is allowed)

524 "On each Form 3800, Page 3, where Fields 0610 or 0620 or 0650 or 0660 are equal to X and any of the fields in column (1) are significant, then the corresponding field in column (2) must also be significant, unless the entry in column (1) is supported by the Form identified in column (3), which is filed with the return."

Column (1) Significant Field	Column (2) Required Field	or	Column (3) Required Form
0740	0730		6765
0760	0750		8586
0840	0830		8820
0860	0850		8874
0880	0870		8881
0900	0890		8882
0940	0930		8896
1220	1210		5884-B
1240	1230		N/A
1330	1320		5884
1350	1340		6478
1370	1360		8586
1450	1440		8941

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

588   If Form 6765 is present and Field #0180 (Electing Reduced Credit, Section 280C)
is significant, then Fields #(s) 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250,
0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0360.

590   If the following Field(s) of Form 6781 record contains a significant entry, then the
corresponding field must contain "STMnnn".

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0040 (If "X")	0050
0460, 0470	0450
0640, 0650	0630

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

595   On Form 8938, only one of the following fields, 0370, 0380, 0390 and 0400
can equal "X" or field 405 must be greater than 200,000.

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

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

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

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

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

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

613   If Form 3468 is present and Fields 0335 or 0360 or 0370 are significant, then
Field 0385 must also be significant."

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

618   If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X",
then Field #0800 (Credited to 2012 Estimated Tax) must be zero or blank.

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

632   If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative
amount and is not equal to the amount entered on Schedule D, Page 2,
Field #1760 (Net Loss From Line 15, col. 3 or $3000).

634   If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive
amount and is not equal to the amount entered on Schedule D, Page 2,
Field #1730 (Total Net Gain or Loss, col. 3).

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

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

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

642   If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then

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

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

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

652   If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("SECTION 642(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.

654   If Form 1041, Page 1, Field #0530 (Income Distribution Deduction) is significant, then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("SECTION 642(i) Trust") is significant.

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

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

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

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

663   If Form 1041, Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 – 3700.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

694   If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is equal to 02, then Summary Record Field 0462 (Authentication Record) must be equal to 1.

695   If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00, 01 or 02.

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

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

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

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

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

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

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

714   If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116, Field #1250 must be significant. If multiple Forms 1116 are filed with the return, only one Form 1116 may have data entered in Field #1250.

716   If Schedule I, Page 2, Field 0520 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (foreign Tax Credit) must also be significant.

719   If Form 1041, Page 2, Field #1290 (General Business Credit) is significant, it must equal Field #0490, (Current Year Credit), Form 3800.

720   If Form 1041, Page 2, Field #1300 (Credit for Prior Year) is significant, then Form 8801 must be present, and Form 8801, Field 0260 must equal Form 1041, Field 1300.

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

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

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

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

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

728   Form 1041, Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Schedule I, page 2 field 0550 (Schedule I, Alternative Minimum Tax).

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

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

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

734   Schedule D, Page 2, Field #1760 (Smaller of Loss from Line 15, col. 3 or $3000) cannot be greater than $3,000.

738   If Form 4684, Page 2, Field #1310 (Loss on Line 37 is Equal to or Less than Gain on Line 36) is greater than zero, then Form 4797, Page 1, Field #0600 must be equal to Field #1310.

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

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

745   IF Form 1041, Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals "X", then Form 1041, Page 1, Field #0830 (Preparer's Name) must be significant.

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

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

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

754   If Form 1041, Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, Form 4972 must be present.

755   Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or
Field #0050 (Accounting Method Accrual) must equal "X".
<u>Both must not equal "X".</u>

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

758   If Schedule F (Form 1040) is present and Field #0300 is significant, then one
of the following Fields #0130, 0140, 0160, 0180, 0190, 0220, 0240, 0270,
0280, 0295, or 0950 must contain a valid entry.

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

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

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

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

766   If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire
Year) is significant, either Form 4684, Form 6252 or Form 8824 or Form 6781
must be present.

768   If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire
Year) is significant, then at least one of the following forms must be present:
Form 4684, or Form 6252, or Form 8824, or Form 2439 or Form 6781.

771   If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970
(line 34) must be blank or zero.

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

773   Schedule D, Field 1970 (line 34) cannot be less than zero.

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

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

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

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

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

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

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

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

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

788   If Form 4684 is present and Field #1140 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.

790   If Form 4684, Field 1320 significant and not equal to blanks, the entry must be equal to "PAL".

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

830   On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0070, 0090, 0180, 0210, 0220, 0307, 0320, 0340, 0347, 0407, 0416, 0420, 0435, 0450, 0605 0785.

On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0555, 0565, 0580, 0595, 0605, 0625, 0640, 0680, 0695, 0725, 0750, 0757, 0764, 0775, 0785, 0795, 0825, 0970, 0990.

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

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

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

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

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

838   On Form 4136, if Field #0180, Line 2a (d) is significant, then Field #0170 Line 2a (c) must also be significant.

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

On Form 4136, if Field #0210, Line 2b (d) is significant, then Field #0200, Line 2b (c) must also be significant.

On Form 4136, if Field 0220, Line 2c (d) is significant, then Field 0215, Line 2c (c) must also be significant.

On Form 4136, if Field 0230, Line 2d (d) is significant, then Field 0225, Line 2d (c) must also be significant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

On Form 4136, if Field #0605, Line 5e (d) is significant, then Field #0600, Line 5e (c) must also be significant.

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

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

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

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

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

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

Significant Entry	Corresponding Entry	
3220	3210	3200
3280	3260	3240
3340	3320	3300
3400	3380	3360
3460	3440	3420
3520	3500	3480
3580	3560	3540
3640	3620	

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

Significant Entry	Corresponding Entry	
3680	3660	
3720	3700	
3760	3740	
3800	3780	
3840	3820	
3880	3860	
3940	3920	
3980	3960	
4020	4000	
4160	4140	4120
4200	4180	
4300	4280	
4340	4320	

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

<u>Fields</u>
3640
3680
3720
3760
3800
3840
3880

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

<u>Fields</u>
3940
3980
4020

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

On Form 4136, if Field #0785 Line 8f (d), is significant, then Field #0780, Line 8f (c), must also be significant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

911   Invalid State Code on state return.

916   On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.

917   If Form 2210-F is present, then Fields 0045 & 0047 value must be zeros or blank.

918   If Form 3800 is present, then Fields 0190, 0200, 0220 & 0230 value must be zeros or blank.

919   If Form 4136 is present, then Fields 0960, 0970, 0980, 0990, 3020, 3030, 3040, 3050, 3060, 3070, 3620, 3640, 3660, 3680, 3700, 3720, 3780, 3800, 3820, 3840, 3860, 3880, 3881, 3883, 3885 & 3887 value must be zeros or blank.

920   If Form 4136 is present, then Fields 0950 & 3010 value must be zeros or blank.

921   If Form 6478 is present, then Fields 0020, 0030, 0032, 0034, 0036, 0038, 0040, 0042, 0045 & 0047 value must be zeros or blank.

922   If Form 6765 is present, then Fields 0015, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0140, 0150, 0160, 0180, 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0360, 0375 & 0380 value must be zeros or blank.

923   If Fields 0170, 0175, 0340 & 0350 of Form 6765 is present, then the value cannot equal "X".

924   If Form 8820 is present, then Field 0032 value must be zeros or blank.

925   If Form 8864 is present, then Fields 0032, 0034, 0040, 0050, 0052, 0054, 0072, 0074, 0080, 0090, 0092, 0094, 0096, 0098, 0100 value must be zeros or blank.

926   If Form 3468 is present, then Fields 0266 & 0277 value must be zeros or blank.

950   When the PIN Type Code, Field 0060, of the Authentication Record equals "P," the following fields must be present: Fiduciary's Signature, Field 0070, Fiduciary's Signature Date, Field 0080, Jurat/Disclosure Code, Field 0090, PIN Authorization Code, Field 0100, and ERO's EFIN/PIN, Field 0110.

951   If Field 60 of the Authentication Record equals "P," then Field 100 of the Authentication Record must be "1" or "2" and Form 1041 Field 815 must be numeric and not all zeros.

953   First six digits of Field 110 of the Authentication Record must equal ERO's EFIN.

954   If Field 110 of the Authentication Record (ERO/EFIN/PIN) is present, then Field 60, PIN Type Code must equal "P."

955   If field 060 equals "P," then Field 090 must equal "D."

956   If Field 815 of the tax return is significant, then an Authentication Record must be attached.

957   If the Authentication Record is present, Field 0080, Fiduciary's Signature Date, must equal the processing year.

        NOTE: For BATS returns submitted in December 2012, Field 0080 must still equal the Processing Year (2013).

NOTE: For BATS returns submitted in December 2012, Field 0080 must still equal the Processing Year (2013).

958   If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.

959   If Form 1041, Field 815 is significant, must equal five numeric position and not all zeros.

960   The count for Authentication Records must equal the IRS count for Authentication Records within the return.

999   Exceeded maximum number of errors (96).

| SECTION 10 | FEDERAL/STATE REQUIREMENTS |

.01 GENERAL DESCRIPTION

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

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

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

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

(5) **Requirements for Electronic Filing**

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

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

2. The return must be filed between January 28, 2013 and October 15, 2013.

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

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

(6) **Exclusions from Electronic Filing**

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

1. amended returns,
2. returns filed for a tax period other than January 1, 2012 through December 31, 2012,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns with Power of Attorney currently in effect in which the refund is to be sent to a third party, or
6. returns with any correspondence requesting special consideration or procedures.

.02 RETURN SEQUENCE ORDER

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

.03 LENGTH OPTIONS

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

.04 RECORD TYPES

A header
B attach
C attach
D attach
E attach

.05 ACKNOWLEDGMENT REPORT

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

.06 RECORD LAYOUTS

Section B of this publication contain the Federal/State record layouts as follows:
State Entity Record
State Attachment B Record
State Attachment C Record
State Attachment D Record
State Attachment E Record

.07   REJECT CODES

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

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

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

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

904   Reserved.

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

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

911   Invalid State Code on state return.

999   Exceeded maximum number of errors (96).

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

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SECTION B

TABLE OF CONTENTS

TABLE OF CONTENTS, continued

Reminders
Note! Disregard references to ETD in Trading Partner Session Examples.

DISABLE ACCOUNTS

Transmitters accounts will disable after three consecutive unsuccessful login attempts. Previously they disable after six consecutive unsuccessful login attempts.

Transmitters accounts will disable after 45 days of inactivity.

Internet Filers

Form 1041:

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

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

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

DATA COMMUNICATION

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

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

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

DATA COMMUNICATION

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

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

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

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

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

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

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

NOTE: Please note that additional text has been added throughout which incorporates information retrieved from the Trading Partners Users Manual.

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. FILE TRANSFER PROTOCOLS CHARACTER CODE AND FILE COMPRESSION

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

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

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

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

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

3. TRANSMITTER PROFILE DATA BASE (TPDB)

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

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

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

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

5. EXAMPLES

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

6. SUSPENDED TRANSMITTER

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication **.01.11.a.**

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

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

a. The Front-End Processing System (FEPS) will scan every transmission.

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

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

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

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

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

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

8.   LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 90 seconds will cause the line to be
disconnected. It is assumed that the line is bad or that there are problems
in transmission, so the line is disconnected to prevent the transmitter from
being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

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

c. Changing File Compression

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

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE

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

Note: Password rules can be found in Appendix G.

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording,
reading, copying or capturing by authorized personnel of all activities. There is
no right to privacy in this system. Unauthorized
use of this system is prohibited and subject to criminal and civil
penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.S.C. 7213A and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording,
reading, copying or capturing by authorized personnel of all activities. There is
no right to privacy in this system. Unauthorized
use of this system is prohibited and subject to criminal and civil
penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.S.C. 7213A and 26 U.S.C. 7431).

Exhibit 3-1 Authorized Use Banners

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

```
login: xxxxxxxx
Password:
```

Exhibit 3-2 Login and Password Prompts
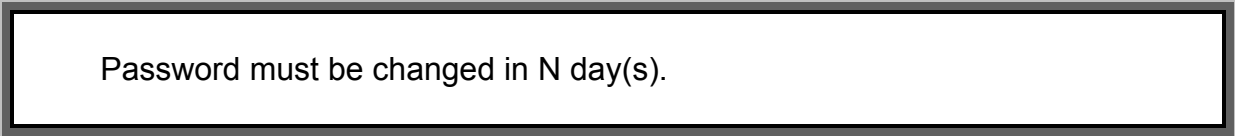
a. Successful Login – No Password Change Required

If the TP correctly enters his/her EMS Login ID and password, there are
several possible next steps:

- The TP may be asked to register his/her Shared Secrets as described in Section 9d
- The TP may be asked to change his/her password as described in Section 9e
- The official use banner and TP Main Menu may be displayed as described in Section 9h, if there are more than seven days until the TP's password expires
- The log on process may continue as described next in this section if the TP's password expires in seven days or less

b. Successful Login Password Change Required

If the TP's password will expire in seven days or less, then the message shown
in Exhibit 3-3 is displayed and processing continues. (**Note**: "N" is replaced by the
number of days remaining until the password must be changed.)   Once the
password has expired (90 days after the last password change) the TP must
change his/her password as described in Section 9e.

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

Exhibit 3-3   Password Change in N Days

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

c. Unsuccessful Logon

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Exhibit 3-4.

```
  Login incorrect
```

Exhibit 3-4   Login Incorrect Message

After three consecutive unsuccessful login attempts, the TP is disconnected. After three consecutive unsuccessful attempts with a correct EMS Login ID and an incorrect password (in one or more sessions), the TP's account is disabled. After the next log on attempt, the TP may then use his/her Shared Secrets to re-enable the account and reset his/her password as described in Section 9f.

If the TP's account has been disabled prior to the TP's current session, the processing will continue as described in Section 9f. This would happen after a TP's account has been inactive for 45 days on a PY2011 system or the TP previously failed to provide the correct password in his/her last three consecutive attempts.

d. Registration of Shared Secrets

There are times when a TP correctly supplies his/her EMS Login ID and password, and then is required to register his/her Shared Secrets before proceeding. These include:

- The TP is a new user and the TP logs in to the system for the first time
- The TP is an active PY2010 user and logs in to the system for the first time during the PY2011 filing season
- The password was reset by the EMS System Administrator upon request from the TP

Initially, the TP is prompted to register his/her Shared Secrets (ETIN, EFIN, zip code, phone number, and secret phrase). The TP is prompted to enter the Electronic Transmitter Identification Number (ETIN) as shown in Exhibit 3-5.

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

```
    Enter your ETIN:
```

Exhibit 3-5   Shared Secret ETIN Prompt

If the TP enters an ETIN that is not five digits, the message shown in Exhibit 3-6 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

```
    Invalid ETIN: must be 5 digits.
```

Exhibit 3-6   ETIN Must Be 5 Digits Message

If the TP enters a 5-digit ETIN that does not match the ETIN assigned to the EMS Login ID entered at the login prompt, the message shown in Exhibit 3-7 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

```
    Invalid ETIN.
```

Exhibit 3-7   Invalid ETIN Message

After successfully entering the ETIN, the TP is prompted to enter the TP's Electronic Filer Identification Number (EFIN) as shown in Exhibit 3-8.

```
    Enter your EFIN associated with this ETIN:
```

Exhibit 3-8 Shared Secret EFIN Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

   9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

   If the TP enters an EFIN that is not six digits, the message shown in Exhibit 3-9
   is displayed, and then the TP is prompted again as shown in Exhibit 3-8 to enter
   his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the
   TP is disconnected.

```
   Invalid EFIN: must be 6 digits.
```

Exhibit 3-9 Invalid EFIN Message

   After successfully entering the EFIN, the TP is prompted to enter his/her zip code
   as shown in Exhibit 3-10.

```
   Enter your zip code:
```

Exhibit 3-10 Shared Secret Zip Code Prompt

   If the TP enters a zip code that is not five digits, the message shown in Exhibit 3-
   11 is displayed, and then the TP is prompted again as shown in Exhibit 3-10 to
   enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code,
   the TP is disconnected.

```
   Invalid zip code: must be 5 digits.
```

Exhibit 3-11 Invalid Zip Code Message

   After successfully entering the zip code, the TP is prompted to enter his/her phone
   number as shown in Exhibit 3-12.

```
   Enter your phone number:
```

Exhibit 3-12 Shared Secret Phone Number Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

  9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 3-13 is displayed, and then the TP is prompted again as shown in Exhibit 3-12 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the TP is disconnected.

```
    Invalid phone number: must be 10 digits.
```

Exhibit 3-13 Invalid Phone Number Message

After successfully entering the phone number, the TP is prompted to enter his/her case-insensitive secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 3-14. (**Note:** Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

```
    Enter your secret phrase:
    Re-enter your secret phrase:
```

Exhibit 3-14 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 3-15 is displayed. The TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. If this is the third unsuccessful attempt to enter the secret phrase, the TP is disconnected.

```
    Secret phrases don't match.
```

Exhibit 3-15 Unmatched Secret Phrase Message

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 3-16 is displayed, and then the TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

> Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

Exhibit 3-16 Invalid Secret Phrase Message

If the TP's responses have met the rules for Shared Secrets, the Shared Secrets are stored and the message shown in Exhibit 3-17 is displayed. After the TP successfully enters his/her Shared Secrets, processing continues as described in Section 9e. with prompting the TP to enter his/her new password if one of the following conditions exist:

- The TP is a new user and the TP logs in to the system for the first time
- The password was reset by the EMS System Administrator upon request from the TP
- The TP's password has expired

Otherwise, if the TP is an existing user and successfully registers his/her Shared Secrets, Main Menu processing continues as described in Section 9h.

> Registration of Shared Secrets Successful.

Exhibit 3-17 Shared Secrets Successfully Changed Message

(**Note**: The TP will be able to use the new Shared Secrets to reset his/her password, if necessary, at either EMS processing center.)

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 3-18 is displayed and the TP is disconnected.

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

```
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit 3-18 Another Login Session Changing Shared Secrets Message

If a system error occurs during the registration of Shared Secrets, the Shared Secrets may or may not have been stored. The message shown in Exhibit 3—19 is displayed and the TP's session is terminated. If the Shared Secrets were not stored, the TP is prompted for them during his/her next log on session.

```
System error.
```

Exhibit 3-19 System Error Message

e. Changing Password

A TP is required to change his/her password before proceeding to the Main Menu when one of the following conditions occurs:

- The TP's current password has expired after 90 days
- The TP successfully completed registration of Shared Secrets after the TP's password was reset by the EMS System Administrator
- The new TP successfully completed registration of Shared Secrets
- The TP did not successfully change his/her password when required during his/her previous log on session
- The TP's account was disabled and the TP used his/her Shared Secrets to authenticate and re-enable the TP's account

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 3-20.

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

Exhibit 3-20 New Password Prompts

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 3-21 is displayed. (**Note**: Password rules can be found in Appendix G.) The TP will subsequently use the new password to log on to either EMS processing center. Main Menu processing then continues as described in Section 9h.

```
   Password changed.
```

Exhibit 3-21 Password Change Confirmation

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed and the TP is prompted again as shown in Exhibit 3-20 to enter his/her password. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 3-22 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as shown in Exhibit 3-20. If this is the third unsuccessful attempt, the TP is disconnected.

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

Exhibit 3-22 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 3-25 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as previously shown in Exhibit 3-22. If this is the third unsuccessful attempt, the TP is disconnected.

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

Exhibit 3-23 Password Rule Violation Message

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

  9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

If the TP has concurrent sessions, only one session can change the password. If the TP attempts to log on to a second session, while the first session is actively changing the password, the message shown in Exhibit 3-24 is displayed and the TP is disconnected.

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

Exhibit 3-24 Another Login Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 3-25 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

```
System error.
```

Exhibit 3-25 System Error Message

(**Note:** A successful password change is also synchronized between processing years.)

  f. Re-Enabling Account Using Shared Secrets

If a TP's account is disabled after 45 days of inactivity on a PY2010 system or the TP failed to provide a valid password in three consecutive attempts, the TP is given the opportunity to enter his/her Shared Secrets to re-enable his/her account as shown in Exhibit 3-26. If the TP calls the IRS e-Help Desk before the TP tries to use his/her Shared Secrets, and requests that his/her account be re-enabled, the TP may be directed to re-enable his/her account on the system by entering the TP's Shared Secrets.

```
This account is currently disabled.
Do you wish to re-enable your account? Y/[N]:
```

Exhibit 3-26 Re-enable a Disabled Account Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

If the TP enters anything other than "Y" or "y," the TP's session is disconnected. If the TP responds to the prompt affirmatively, the TP is prompted to authenticate his/her account by entering the TP's previously entered Shared Secrets as shown in Exhibit 3-27.

```
   Enter your ETIN:
   Enter your EFIN associated with this ETIN:
   Enter your zip code:
   Enter your phone number:
   Enter your secret phrase:
```

Exhibit 3-27 Shared Secrets Prompts

After the TP successfully enters his/her previously entered Shared Secrets, the TP is prompted to enter his/her new password as described in Section 9e.

However, if the TP enters incorrect answers to any of the Shared Secrets prompts in Exhibit 3-27, the message shown in Exhibit 3-28 is displayed, and the system prompts the TP again for his/her Shared Secrets as shown in Exhibit 3-27. If this is the third consecutive unsuccessful attempt (in one or more sessions) to enter the TP's Shared Secrets, the TP is disconnected, the account is locked, and the TP will not be able to log on again.

```
   Invalid Shared Secrets.
```

Exhibit 3-28 Invalid Shared Secrets Message

If the TP attempts to log on after his/her account has been disabled and the TP unsuccessfully entered the Shared Secrets three times, the message shown in Exhibit 3-29 is displayed and the TP is disconnected. (**Note:** After the TP's account is locked, there is no prompt asking the TP whether the TP wishes to re-enable account.) If this happens, the TP should contact the IRS e-Help Desk to request that his/her account be unlocked.

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

```
This account is locked.
Please contact the IRS e-Help Desk for assistance.
```

Exhibit 3-29 Locked Account Message

g. EMS Unavailable

If the EMS application is not available when the TP attempts to log in, one
of two messages is displayed after the login and password prompts. If EMS is
unavailable because of scheduled down time, the message shown in Exhibit 3-30
is displayed and the TP is disconnected.

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

Exhibit 3-30 EFS Unavailable Message

If the EMS application is unavailable for unscheduled reasons or the maximum
number of concurrent sessions has been reached, the message shown in
Exhibit 3-31 is displayed and the TP is disconnected.

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

Exhibit 3-31 EFS Busy Message

h. EMS Main Menu Processing

Once the TP has successfully completed the login process (including registering
Shared Secrets and/or changing his/her password, if necessary), the "last login"
message is displayed as shown in Exhibit 3-32.

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

    9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

```
    Last login: Tue Sep 4 10:39:31 from computer name
```

    Exhibit 3-32 Last Login Message

The "Official Use" banners shown in Exhibit 3-33 is then displayed.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized
use of this system is prohibited and subject to criminal and civil
penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized
use of this system is prohibited and subject to criminal and civil
penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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


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


               U.S. Government computer

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

Exhibit 3-33 "Official Use" Banners

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

   9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

   Next, the Main Menu is displayed as shown in Exhibit 3-34.

   MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report
      6) Change Password
      7) Show State Return Menu (available for State use only)
      8) Reset Acknowledgment File(s)
      9) Change Shared Secrets

   Enter your choice:

Exhibit 3-34 Main Menu

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 6, option 8, or option 9, the TP is automatically returned to the Main Menu screen. If a non-State TP selects option 7, the message shown in Exhibit 3-35 is displayed along with the Main Menu. If the non-State TP selects option 7 three times, the TP is disconnected.

```
        MAIN MENU

        1)  Logoff
        2)  Receive/Send File(s)
        3)  Change File Transfer Protocol [FTP]
        4)  Change Compression Method [NONE]
        5)  Request Transmission Status Report
        6)  Change Password
        7)  Shown State Return Menu (available for State use only)
        8)  Reset Acknowledgment File(s)
        9)  Change Shared Secrets

   Enter your choice: 7

   Invalid option. For State use only.

        MAIN MENU

        1)  Logoff
        2)  Receive/Send File(s)
        3)  Change File Transfer Protocol [ZMODEM]
        4)  Change Compression Method [NONE]
        5)  Request Transmission Status Report
        6)  Change Password
        7)  Show State Return Menu (available for State use only)
        8)  Reset Acknowledgment File(s)
        9)  Change Shared Secrets

     Enter your choice:
```
Exhibit 3-35 Initial Main Menu for State TP

DATA COMMUNICATION

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

   9.   TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

   From the Main Menu, the State TP can now choose to end the session, receive
   acknowledgment files and transmit a state ACK file, change the protocol
   and/or compression settings, request a Transmission Status Report, change
   his/her password, request the State Return Menu to perform the State functions
   described in Section 9, or reset acknowledgment file(s), or Change Shared Secrets.
   Whenever the TP completes options 2 through 9, the State TP is automatically
   returned to the Main Menu screen.
   If any TP enters a character that is not one of the listed number choices, i.e., is not
   1-8, then an invalid menu selection message along with the Main Menu is
   displayed. An example is provided in Exhibit 3-36. If the TP fails to make a valid
   selection in three attempts, the TP is disconnected.

```
            MAIN MENU

      1)  Logoff
      2)  Receive/Send File(s)
      3)  Change File Transfer Protocol [ZMODEM]
      4)  Change Compression Method [NONE]
      5)  Request Transmission Status Report
      6)  Change Password
      7)  Show State Return Menu (available for State use only)
      8)  Reset Acknowledgment File(s)
      9)  Change Shared Secrets

   Enter your choice:  0
   Invalid menu selection.  Try again.

            MAIN MENU
      1)  Logoff
      2)  Receive/Send File(s)
      3)  Change File Transfer Protocol [ZMODEM]
      4)  Change Compression Method [NONE]
      5)  Request Transmission Status Report
      6)  Change Password
      7)  Show State Return Menu (available for State use only)
      8)  Reset Acknowledgment File(s)
      9)  Change Shared Secrets
   Enter your choice:
```

Exhibit 3-36 Invalid Main Menu Selection

DATA COMMUNICATION

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

    9.   **TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)**

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in Section 4 where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

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

At any prompt, if the TP does not respond in 90 seconds the following message is displayed: "DISCONNECTING FROM EFS." and the TP is disconnected.

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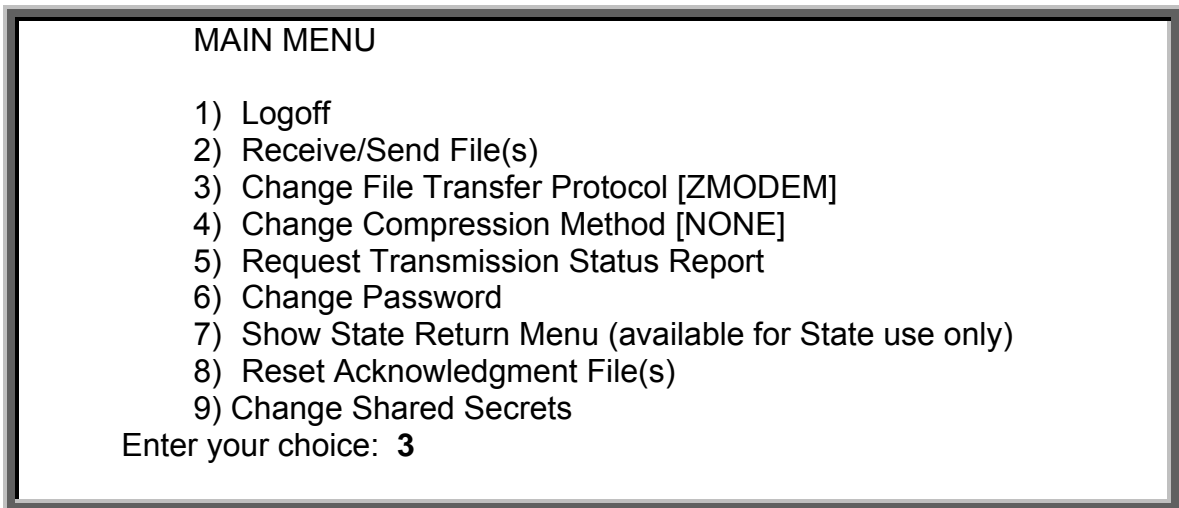
.01   IRS Front-end Processing Subsystem (FEPS) continued

10.   CHANGING SETTINGS

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

a. ***Changing the Transmission Protocol***

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

```
MAIN MENU

    1)  Logoff
    2)  Receive/Send File(s)
    3)  Change File Transfer Protocol [ZMODEM]
    4)  Change Compression Method [NONE]
    5)  Request Transmission Status Report
    6)  Change Password
    7)  Show State Return Menu (available for State use only)
    8)  Reset Acknowledgment File(s)
    9) Change Shared Secrets
Enter your choice:  3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

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

```
FILE TRANSFER PROTOCOLS MENU

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

Enter your choice:
```

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

DATA COMMUNICATION

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

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

```
            FILE TRANSFER PROTOCOLS MENU


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


           Enter your choice:
```

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

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

```
            FILE TRANSFER PROTOCOLS MENU

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

            Enter your choice: 5
```
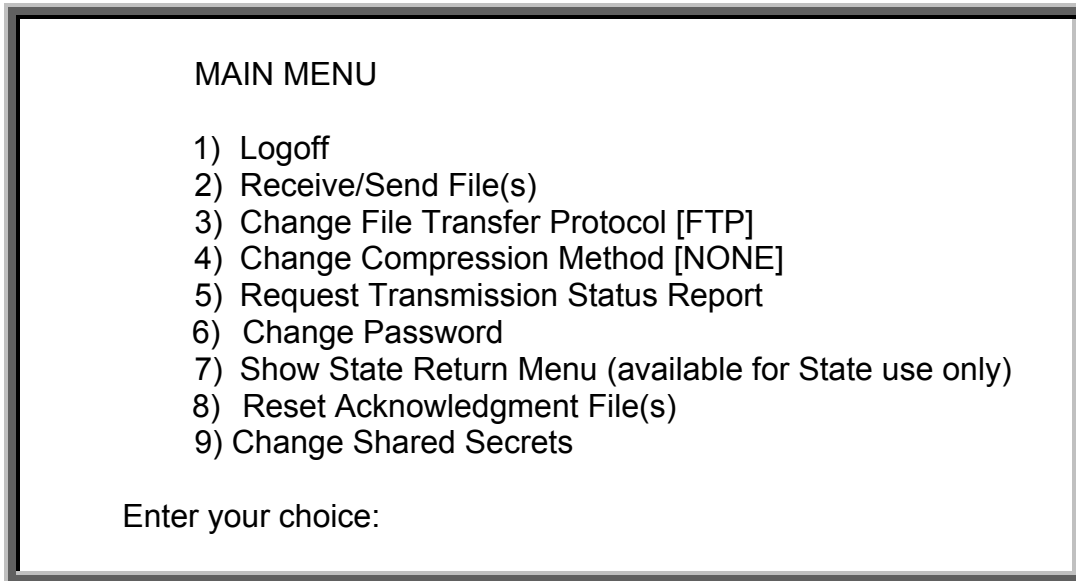
Exhibit 4-4 Changing File Transfer Protocol to FTP

DATA COMMUNICATION

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

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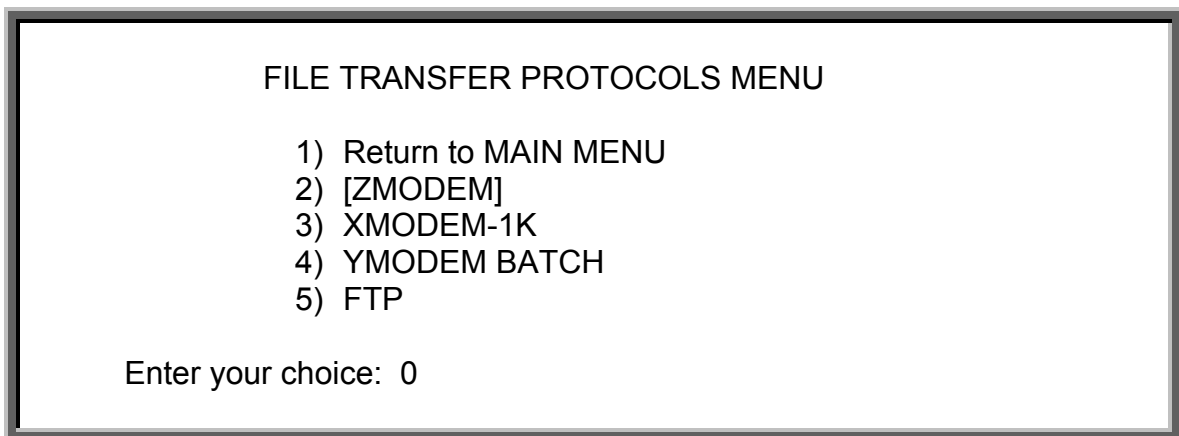
```
        MAIN MENU

        1)  Logoff
        2)  Receive/Send File(s)
        3)  Change File Transfer Protocol [FTP]
        4)  Change Compression Method [NONE]
        5)  Request Transmission Status Report
        6)  Change Password
        7)  Show State Return Menu (available for State use only)
        8)   Reset Acknowledgment File(s)
        9) Change Shared Secrets

     Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

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

```
            FILE TRANSFER PROTOCOLS MENU

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

     Enter your choice:  0
```

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

DATA COMMUNICATION

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

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

```
Invalid menu selection.  Try again.

            FILE TRANSFER PROTOCOLS MENU

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


   Enter your choice:
```
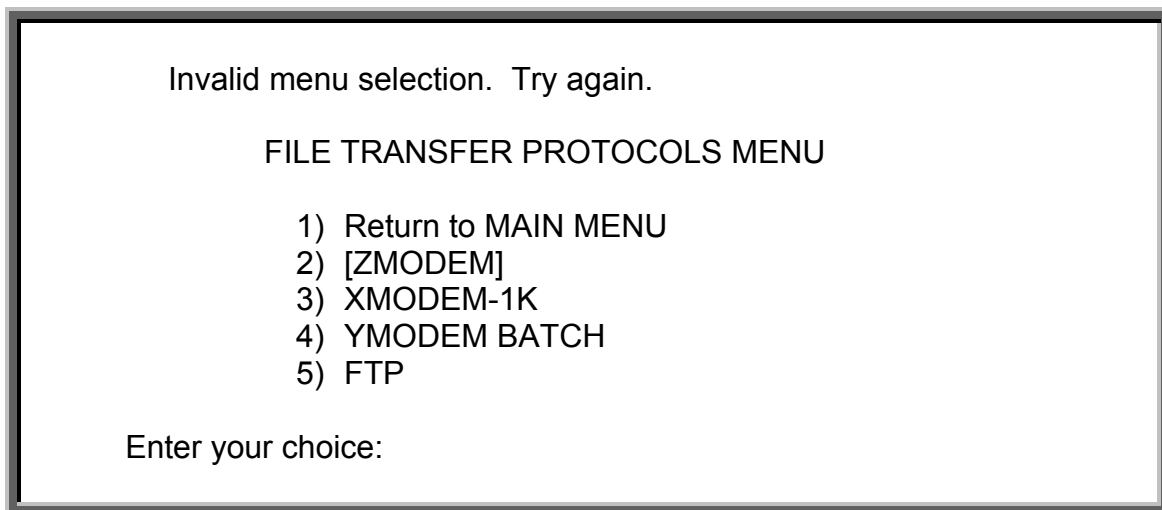
Exhibit 4-7. Invalid File Transfer Protocol Menu Selection Error Message

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

```
        MAIN MENU

   1.   Logoff
   2.   Receive/Send File(s)
   3.   Change File Transfer Protocol [FTP]
   4.   Change Compression Method [NONE]
   5.   Request Transmission Status Report
   6.   Change Password
   7.   Show State Return Menu (available for State use only)
   8.   Reset Acknowledgment Files(s)
   9    Change Shared Secrets

   Enter your choice:
```
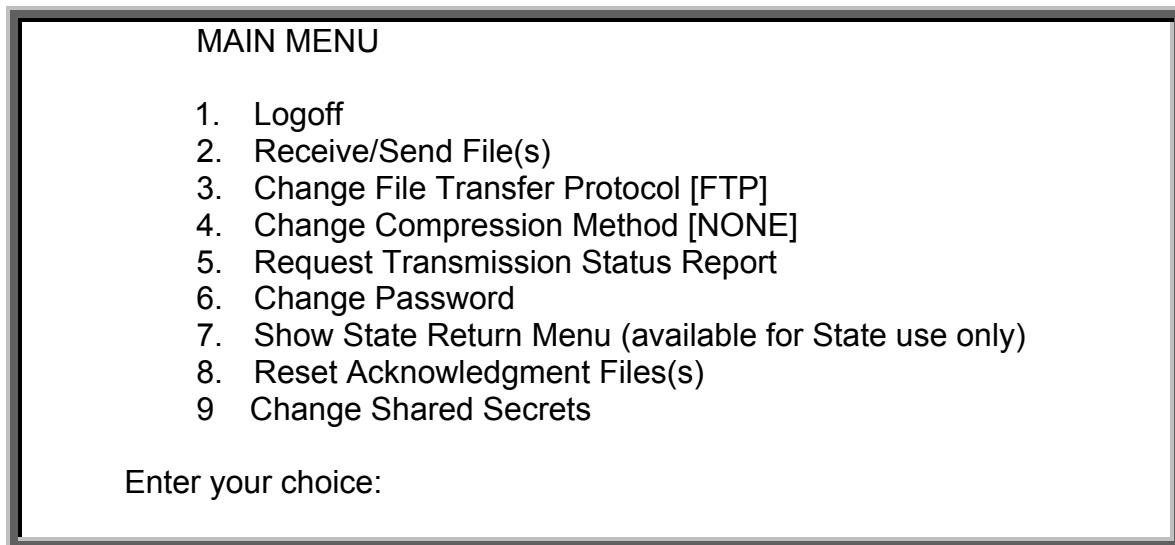
Exhibit 4-8   Redisplay of Main Menu after Protocol Change

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

DATA COMMUNICATION

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

b. _Changing the Compression Method_

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

```
MAIN MENU

  1)  Logoff
  2)  Receive/Send File(s)
  3)  Change File Transfer Protocol [FTP]
  4)  Change Compression Method [NONE]
  5)  Request Transmission Status Report
  6)  Change Password
  7)  Show State Return Menu (available for State use only)
  8)  Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice:  4
```

Exhibit 4-9 Choosing Change Compression Method

The File Compression Methods Menu is displayed as shown in Exhibit 4-10. Brackets frame the current compression method.

```
FILE COMPRESSION METHODS MENU

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

Enter your choice:  3
```

Exhibit 4-10 Initial File Compression Methods Menu Display

*   See Note on next page regarding Compression methods.

DATA COMMUNICATION

Note: The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Exhibit A-1 in Appendix A for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these files successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

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

```
FILE COMPRESSION METHODS MENU

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


Enter your choice:  3
```

Exhibit 4-11 Changing Compression Method to GZIP

DATA COMMUNICATION

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

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

```
MAIN MENU

    1)  Logoff
    2)  Receive/Send File(s)
    3)  Change File Transfer Protocol [FTP]
    4)  Change Compression Method [GZIP]
    5)  Request Transmission Status Report
    6)  Change Password
    7)  Show State Return Menu (available for State use only)
    8)  Reset Acknowledgment File(s)
    9) Change Shared Secrets
Enter your choice:
```
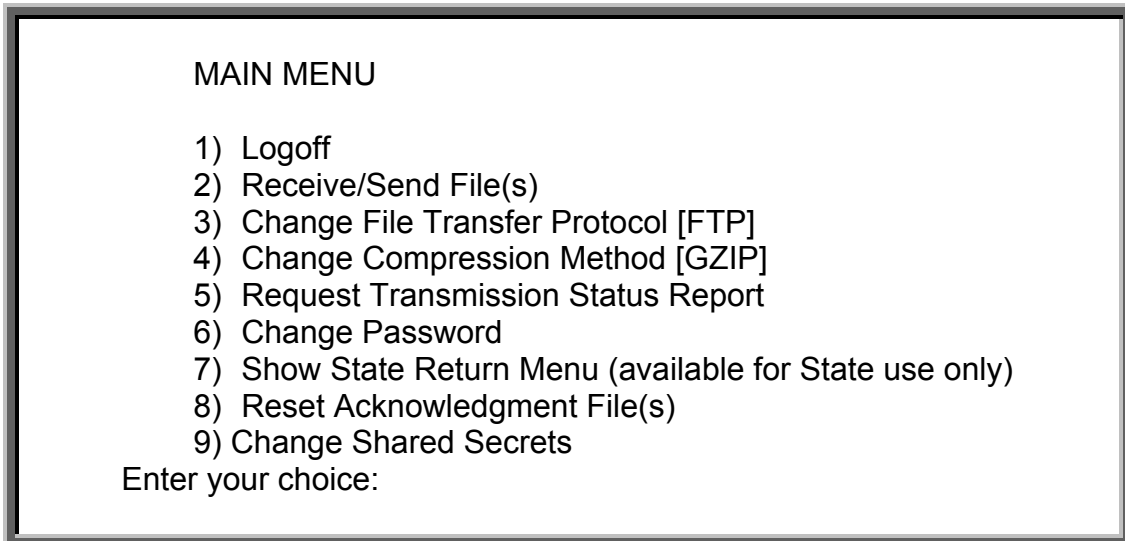
Exhibit 4-12 Main Menu Display After Change Compression Method Menu

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

```
FILE COMPRESSION METHODS MENU

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


Enter your choice:  5
```
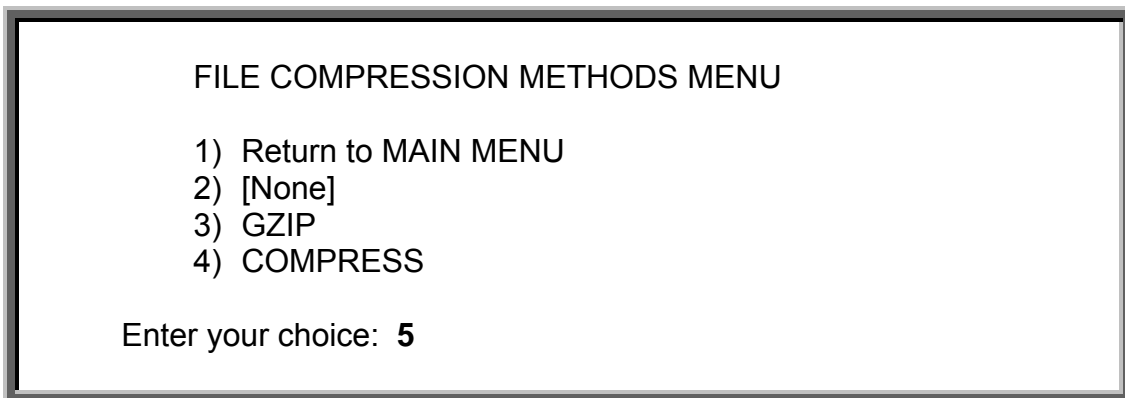
Exhibit 4-13 Invalid File Compression Menu Selection

DATA COMMUNICATION

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

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

Invalid menu selection. Try again.

    FILE COMPRESSION METHODS MENU

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

Enter your choice:

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

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

    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [FTP]
    4) Change Compression Method [GZIP]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

Enter your choice:

Exhibit 4-15 Main Menu Display After Change Compression Method Menu
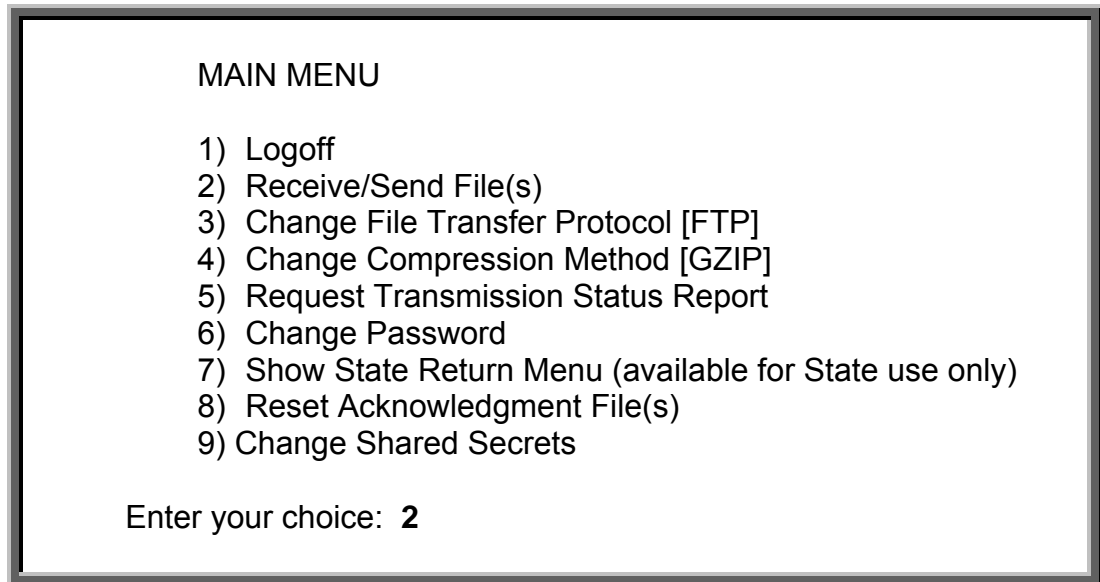
The TP can now choose any menu item to continue or choose Logoff to end the session.

DATA COMMUNICATION

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

11.   RECEIVING ACKNOWLEDGMENTS

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

```
MAIN MENU

1)  Logoff
2)  Receive/Send File(s)
3)  Change File Transfer Protocol [FTP]
4)  Change Compression Method [GZIP]
5)  Request Transmission Status Report
6)  Change Password
7)  Show State Return Menu (available for State use only)
8)  Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  2
```

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

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

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

Exhibit 5-2 Zero Acknowledgment File Display

DATA COMMUNICATION

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

11.   RECEIVING ACKNOWLEDGMENTS, continued

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

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

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

Exhibit 5-3 One or More Acknowledgment Files Display

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

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

EFS ready for modem download.

Exhibit 5-4 Modem Download Notice

Putting File(s) by FTP.

Exhibit 5-5 FTP "Putting Files" Notice

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

DATA COMMUNICATION

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

11.   RECEIVING ACKNOWLEDGMENTS, continued

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

> Error transmitting Acknowledgement File(s).

Exhibit 5-6 Acknowledgment File Transmission Error Message

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

> Acknowledgement File(s) transmission complete.

Exhibit 5-7 Acknowledgement File Transmission Complete Message

a. Suspended Transmitter Message

Next, the TP is asked if he/she wants to send a file. Item 12 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 5-8).

> SUSPENDED TRANSMITTER/ETIN.
> Disconnecting from EFS.

Exhibit 5-8 Suspended TP Message

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

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

Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

DATA COMMUNICATION

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

12.   SENDING FILES

    a.   *Starting the Send Process*

This section describes the process of transmitting files to EMS.
It details the messages and prompts for TPs registered as transmitters.

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

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

Exhibit 6-1 Send Tax Return File Prompt

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

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

Enter an upload command to your modem program now.

Exhibit 6-2 Modem Upload Prompt

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

DATA COMMUNICATION

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

12.   SENDING FILES, *Starting the Send Process* **(continued)**

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

Getting file by FTP.

Exhibit 6-3 FTP File Name Prompt

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

   Invalid file name.

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

Exhibit 6-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning
(Exhibit 6-2 or 6-3), the TP has 90 seconds to begin his/her file transfer. If the
EMS does not receive at least part of the TP's file within 90 seconds, the TP is
disconnected.

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

   Error receiving file. You must send it again.

Exhibit 6-5 Transmission Receipt Error Message

DATA COMMUNICATION

12.   SENDING FILES (continued)

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

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

```
Transmission file has been received with the following GTX Key:
            U20101020123423.1700          10200001
```

Exhibit 6-6 Transmission Confirmation Message Display

The Main Menu is displayed again as shown in Exhibit 6-7 (next page).
The TP can choose any menu item to continue or Logoff to end the session.

```
            MAIN MENU
            1)  Logoff
            2)  Receive/Send File(s)
            3)  Change File Transfer Protocol [FTP]
            4)  Change Compression Method [GZIP]
            5)  Request Transmission Status Report
            6)  Change Password
            7)  Show State Return Menu (available for State use only)
            8)  Reset Acknowledgment File(s)
            9)  Change Shared Secrets
         Enter your choice:
```

Exhibit 6-7 Main Menu Display

See Section 12, Exhibit 12-1 for an example of a complete session.

DATA COMMUNICATION

13. REQUEST TRANSMISSION STATUS REPORT

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

```
MAIN MENU

   1)  Logoff
   2)  Receive/Send File(s)
   3)  Change File Transfer Protocol [FTP]
   4)  Change Compression Method [GZIP]
   5)  Request Transmission Status Report
   6)  Change Password
   7)  Show State Return Menu (available for State use only)
   8)  Reset Acknowledgment File(s)
   9)  Change Shared Secrets

   Enter your choice:  5
```

Exhibit 7-1 Choosing Request Transmission Status Report

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

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

Exhibit 7-2 Modem Download Message

```
Putting Report by FTP.
```

Exhibit 7-3 FTP "Putting Report File" Message

DATA COMMUNICATION

13. **REQUEST TRANSMISSION STATUS REPORT (continued)**

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)
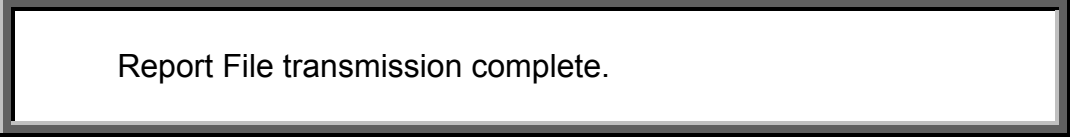
If the TP Interface software detects that the transmission did not complete successfully, the message in **Exhibit 7-4** is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

```
Error transmitting Report File.
```

Exhibit 7-4 Report File Transmission Error Message

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

```
Report File transmission complete.
```

Exhibit 7-5 Report File Transmission Complete Message

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

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

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

Exhibit 7-6 Report Request Error

DATA COMMUNICATION

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

14.   CHANGING PASSWORD

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

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

```
     MAIN MENU

     1)  Logoff
     2)  Receive/Send File(s)
     3)  Change File Transfer Protocol [ZMODEM]
     4)  Change Compression Method [NONE]
     5)  Request Transmission Status Report
     6)  Change Password
     7)  Show State Return Menu (available for State use only)
     8)  Reset Acknowledgment File(s)
     9)  Change Shared Secrets

   Enter your choice:  6
```

Exhibit 8-1 Choosing "Change Password"

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

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

Exhibit 8-2 Current and New Password Prompts

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

14.   CHANGING PASSWORD, continued

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

```
   Password changed.
```

Exhibit 8-3 Password Change Confirmation

```
      MAIN MENU

   1)  Logoff
   2)  Receive/Send File(s)
   3)  Change File Transfer Protocol [ZMODEM]
   4)  Change Compression Method [NONE]
   5)  Request Transmission Status Report
   6)  Change Password
   7)  Show State Return Menu (available for State use only)
   8)  Reset Acknowledgment File(s)
   9)  Change Shared Secrets

   Enter your choice:
```

Exhibit 8-4 Redisplay of Main Menu

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

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

DATA COMMUNICATION

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

14.   CHANGING PASSWORD, continued

```
Incorrect current password.
```

Exhibit 8-5 Incorrect Current Password Message

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

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

Exhibit 8-6 Unmatched New Passwords Message

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

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

Exhibit 8-7 Password Rule Violation Message

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

DATA COMMUNICATION

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

14.   CHANGING PASSWORD, continued

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

Exhibit 8-8 Less Than 7 Days Message

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

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

Exhibit 8-9 Another Session Changing Password Message

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

> System error.
>
> DISCONNECTING FROM EFS.

Exhibit 8-10 System Error and Disconnecting Message

DATA COMMUNICATION

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

14.   CHANGING PASSWORD, continued

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

Note: The TP will not go through the password prompts for this scenario.

    Can only choose Change Password once.

Exhibit 8-11 Change Password Once Message

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

15.   EXECUTING THE STATE RETURN MENU

The State TP chooses "Show State Return Menu" (available for State use only) to retrieve state return data, reset state return files, or to generate a "State Files to Download Report".

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

    Enter your choice:

Exhibit 9-1 Choosing "Show State Return Menu"

DATA COMMUNICATION

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

   a. State Return Menu

When the State TP chooses "Show State Return Menu (available for State use only)" from the Main Menu, the State Return Menu shown in Exhibit 9-2 is displayed.

```
          STATE RETURN MENU

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

   Enter your choice:
```

Exhibit 9-2 State Return Menu

If the State TP enters a character that is not one of the listed number choices, then an invalid menu selection message along with the State Return Menu is displayed as shown in Exhibit 9-3. If the State TP fails to make a valid selection from the State Return Menu in three attempts, the State TP is disconnected.

```
   Invalid menu selection.  Try again.

          STATE RETURN MENU

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

   Enter your choice:
```

Exhibit 9-3 Invalid Menu Selection Message

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

DATA COMMUNICATION

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

b. Resetting A State File

When the State TP chooses "Reset State File" from the State Return Menu, the State TP is asked to enter the state file sequence number as shown in Exhibit 9-4.

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

Exhibit 9-4 Reset State File Prompt

If the State TP depresses "Enter" without entering a state file sequence number, the State TP is returned to the State Return Menu (Exhibit 9-2). If the State TP enters a non-numeric entry, the State TP is returned to the State Return Menu after being informed of an invalid file sequence number entry as shown in Exhibit 9-5. If the State TP fails to enter a valid state file sequence number in three attempts, the State TP is disconnected.

```
Invalid file sequence number.

     STATE RETURN MENU

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

Enter your choice:
```

Exhibit 9-5 Invalid File Sequence Number Message

If the State TP enters a valid state sequence number and the state file is successfully reset so that the state can download the file, a reset message is displayed that contains the state filename as shown in Exhibit 9-6.

DATA COMMUNICATION

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

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

            STATE RETURN MENU

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

        Enter your choice:
```

Exhibit 9-6 State File Reset Message

If an error is detected when trying to reset the state file, one of
the following messages is displayed followed by the State Return Menu
as shown in (Exhibits 9-7, 9-8, 9-9, or 9-10):

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

            STATE RETURN MENU

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

        Enter your choice:
```

Exhibit 9-7 Unable to Locate State File Message

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

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

    STATE RETURN MENU

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

Enter your choice:

Exhibit 9-8 State File not Sent Message

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

    STATE RETURN MENU

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

Enter your choice:

Exhibit 9-9 State File in Use Message

DATA COMMUNICATION

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

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

    STATE RETURN MENU

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

Enter your choice:
```

Exhibit 9-10 Unable to Locate State File Information Message

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

If the State TP reaches the limit for the number of state files that can be reset in
one State Return Menu session (ten is the limit), and the State TP selects "Reset
State File" from the State Return Menu, the message shown in Exhibit 9-11 is
displayed followed by the State Return Menu. If the State TP selects "Reset
State File" three times after the state file reset limit, the State TP is disconnected.

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

    STATE RETURN MENU

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

Enter your choice:
```

Exhibit 9-11 Ten State Files Reset Limit Message

DATA COMMUNICATION

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

c. *Requesting a State File to Download Report*

When the State TP chooses "Request State Files to Download Report" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-12 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

No State Files to download. No Report is available.

STATE RETURN MENU

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

Enter your choice:
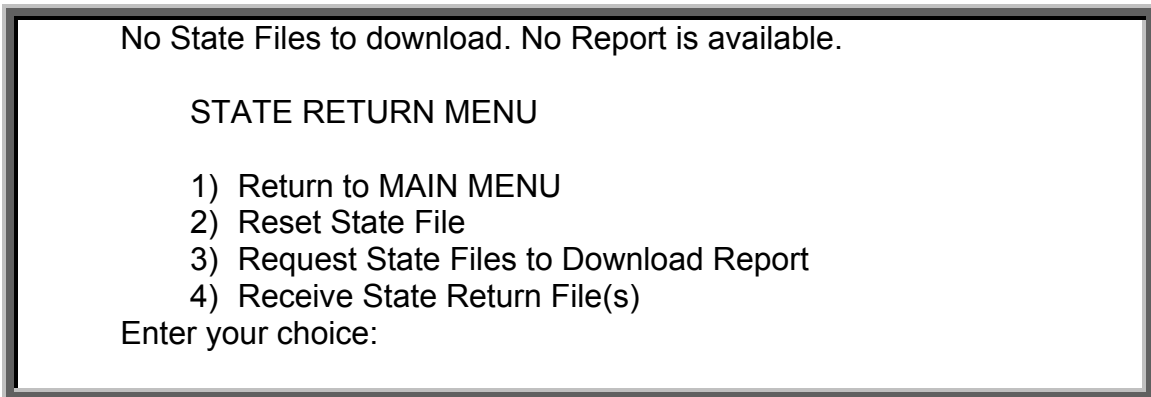
Exhibit 9-12 No State Files to Download Report Message

When the State TP chooses "Request State Files to Download Report" from the State Return Menu, and there are state files to download, the State Files Download Report is transmitted to the State TP using the current default file transfer protocol and the compression method settings displayed on the Main Menu. A message notifying the State TP that the report transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-12 is displayed. For FTP, the message shown in Exhibit 9-14 is displayed. The file transfer will begin after the appropriate notice.

Beginning Report download.

Exhibit 9-13 Modem Download Report Notice

Putting Report by FTP.

Exhibit 9-14 FTP Download Report Notice

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

DATA COMMUNICATION

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

If the report file transmission did not complete successfully, the message shown in Exhibit 9-15 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
        Error transmitting Report File.

            STATE RETURN MENU

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

        Enter your choice:
```

Exhibit 9-15 Error Transmitting Report File Message

If the report file is transmitted successfully, the message shown in
Exhibit 9-16 is displayed followed by the State Return Menu.

```
        Report File transmission complete.

            STATE RETURN MENU

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

        Enter your choice:
```

Exhibit 9-16 Report File Transmission Complete Message

The State TP can make only one State File to Download report request per State Return Menu session. If the State TP tries to request a report again, the message shown in Exhibit 9-17 is displayed followed by the State Return Menu. If this happens three times in a State Return Menu session, the State TP is disconnected.

DATA COMMUNICATION

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

```
      Only one Report request allowed.

         STATE RETURN MENU

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

      Enter your choice:
```

Exhibit 9-17 One Report Request Allowed Message

Exhibit 9-18 shows an example of the State Files to Download Report.

```
              State Files to Download Report

   Run Date: 2007-05-15 12:23:50
   Location: Enterprise Computing Center at Memphis

   FILE                       NUMBER  COMPRESSED
   NAME       DATE/TIME LOADED   TEST   RETURNS FILE SIZE
   ------------ ------------------- -------- ------- ----------
   ga274.gz   2007-05-14 13:35:50  N    3000   1971147
   ga275.gz   2007-05-14 13:35:50  N    3000   1960644
   ga276.gz   2007-05-14 13:35:50  N    2035   1092342
   ga277.gz   2007-05-14 13:46:09  N     726    224754
```

Exhibit 9-18 State Files to Download Report Example

DATA COMMUNICATION

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

d. Receiving State Return Files

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-19 is displayed followed by the State Return Menu.

```
No State Files to download.

        STATE RETURN MENU

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

Enter your choice:
```

Exhibit 9-19 No State Files to Download Message

If the State TP chooses "Receive State Return File(s)" three times in a row and no state return files are available, the State TP is disconnected.

DATA COMMUNICATION

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

When the State TP chooses "Receive State Return File(s)" from the State
Return Menu and there are State data files that have not been sent to the
State TP, they will be transmitted as separate files to the State TP. The state files
are transmitted to the State TP using the current default file transfer protocol
displayed on the Main Menu. The state return files sent to the State TP will
continue to be in GZIP compressed format. The compression setting from the
Main Menu is ignored for the transmission of state return files. A message
notifying the State TP that the state file(s) transfer is about to begin is displayed.
For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-20 is displayed. For
FTP, the message shown in 9-21 is displayed. The state file transfer will begin
after the appropriate notice.

> EFS ready for modem download.

Exhibit 9-20 Modem Download Notice

> **Putting File(s) by FTP.**

Exhibit 9-21 FTP "Putting File(s)" Download Notice

When the retrieval of state return data file(s) is successfully completed, the
message shown in Exhibit 9-22 is displayed before the State TP is returned to
the State Return Menu.

> STATE DATA TRANSMISSION COMPLETE
> Weekday Month Day HH:MM:SS Time Zone Year
>
>   STATE RETURN MENU
>
>   1) Return to MAIN MENU
>   2) Reset State File
>   3) Request State Files to Download Report
>   4) Receive State Return File(s)
>
> Enter your choice:

Exhibit 9-22 State Data Transmission Complete Message

DATA COMMUNICATION

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

If there are errors during the transmission of the last file, or the State TP aborts the transmission, the communications line is disconnected after the messages shown in Exhibit 9-23 are displayed.

STATE DATA TRANSMISSION ERRORS
Weekday Month Day HH:MM:SS Time Zone Year

DISCONNECTING FROM EFS.

Exhibit 9-23 State Data Transmission Errors Message

16. RESETTING ACKNOWLEDGMENT FILE(S)

This section describes how the TP can reset positive or negative acknowledgments using either a GTX Key or an ACK File Reference Name. After resetting the acknowledgment file(s), the TP can receive the acknowledgment file(s) by choosing "Receive/Send File(s)" as described in Section 5. To reset acknowledgment file(s), the TP chooses "Reset Acknowledgment File(s)" as shown in Exhibit 10-1.
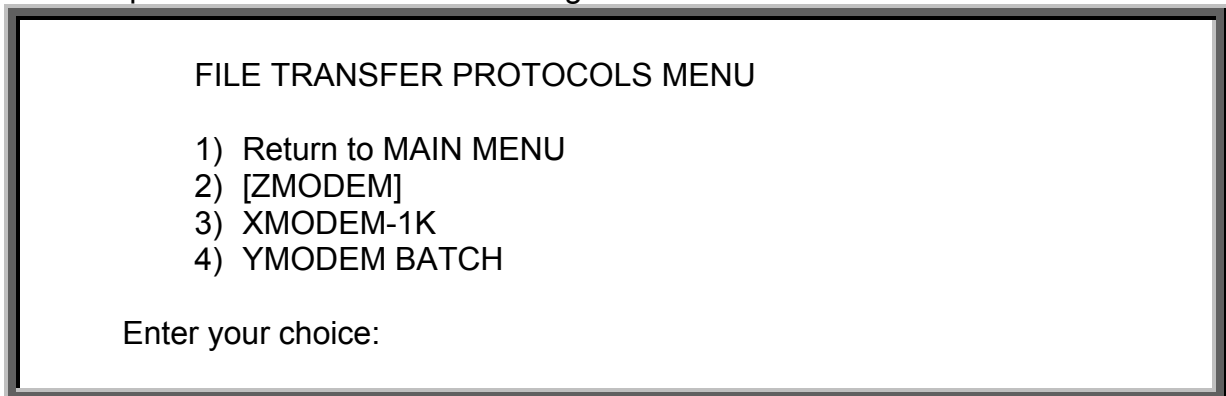

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets
 Enter your choice: 8

Exhibit 10-1 Choosing "Reset Acknowledgment File(s)"

When the TP chooses the "Reset Acknowledgment File(s)" menu item from the Main Menu, the Reset Acknowledgment File(s) Menu shown in Exhibit 10-2 is displayed.

DATA COMMUNICATION

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

RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:

Exhibit 10-2 Reset Acknowledgment File(s) Menu

The TP can choose to reset an acknowledgment file by GTX Key or ACK File Reference Name regardless of the submission file format type. If the TP enters a character that is not one of the listed number choices, then the invalid menu selection message, along with the Reset Acknowledgment File(s) Menu, is displayed as shown in Exhibit 10-3. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

Invalid menu selection. Try again.

RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:

Exhibit 10-3 Invalid Menu Selection Message

When the TP chooses "GTXKEY" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the GTXKEY as shown in Exhibit 10-4.

Enter GTXKEY(SYYYYMMDDhhmmss.nnnn)
or press Enter to return to RESET ACK MENU:

Exhibit 10-4 Prompt for GTXKEY

DATA COMMUNICATION

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

When the TP chooses "ACK File Reference Name" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the ACK File Reference Name as shown in Exhibit 10-5.

Enter ACK File Reference Name(MMDDnnnn)
or press Enter to return to RESET ACK MENU:

Exhibit 10-5   Prompt for ACK File Reference Name

If the TP does not supply any data and just presses Enter to either of the above two prompts, then the Reset Acknowledgment File(s) Menu is redisplayed. If the TP supplies the ACK identification data and the data is not in the correct format for the selected criteria, the message as shown in Exhibit 10-6 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

ACK identification data not in correct format.

    RESET ACKNOWLEDGMENT FILE(S) MENU

    1) Return to MAIN MENU
    2) GTXKEY
    3) ACK File Reference Name

Enter your choice:

Exhibit 10-6   Incorrect Format Message

If the ACK identification data (GTXKEY or ACK File Reference Name) is correctly formatted but no information can be found, then the message as shown in Exhibit 10-7 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

DATA COMMUNICATION

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

 Requested ACK not found.
Please contact the IRS e-Help Desk for assistance.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

 Enter your choice:

Exhibit 10-7 Requested ACK Not Found Message

If the TP enters a valid GTXKEY or ACK File Reference Name, the acknowledgment is reset and the message as shown in Exhibit 10-8 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the message and the menu, so the TP will be able to see what he/she entered.

Acknowledgment successfully reset.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

 Enter your choice:

Exhibit 10-8 ACK Successfully Reset Message

If the TP enters a GTXKEY or ACK File Reference Name for a file that is not processed, the message as shown in Exhibit 10-9 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

DATA COMMUNICATION

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

Cannot reset Acknowledgment; file has not been processed yet.

     RESET ACKNOWLEDGMENT FILE(S) MENU

     1) Return to MAIN MENU
     2) GTXKEY
     3) ACK File Reference Name

Enter your choice:

Exhibit 10-9 File Not Yet Processed Message

If a TP requests to reset an acknowledgment using the ACK File Reference Name and multiple records are found (this might occur during a disaster recovery situation), then the Acknowledgment is not reset and the message as shown in Exhibit 10-10 along with the Reset Acknowledgment File(s) menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

Cannot reset Acknowledgment; more than 1 Acknowledgment qualifies; use GTXKEY.

     RESET ACKNOWLEDGMENT FILE(S) MENU

     1) Return to MAIN MENU
     2) GTXKEY
     3) ACK File Reference Name

Enter your choice:

Exhibit 10-10 Use GTXKEY Message

If the TP in three attempts fails to reset the acknowledgment by entering incorrectly formatted ACK identification data, pressing Enter without any ACK identification data, entering ACK identification data that is not found, incorrectly formatted, or cannot be reset, the TP is disconnected. If the TP chooses the Reset Acknowledgment File(s) option from the Main Menu and then immediately chooses to return to the Main Menu three times, the TP is disconnected.

DATA COMMUNICATION

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

The TP can reset up to ten acknowledgments in a session. If the TP attempts to reset an eleventh acknowledgment, the message as shown in Exhibit 10-11 along with the MAIN Menu is displayed. If the TP attempts to reset an eleventh acknowledgment three times, the TP is disconnected.

Only ten Acknowledgments can be reset in one session.

MAIN MENU

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

Enter your choice:

Exhibit 10-11 Ten ACK File Limit Message

DATA COMMUNICATION

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

17. Changing Shared Secrets

This section describes how the TP can change his/her Shared Secrets after successfully logging on to the system. To change Shared Secrets, the TP chooses "Change Shared Secrets" as shown in Exhibit 11-1.

```
        MAIN MENU

    1)  Logoff
    2)  Receive/Send File(s)
    3)  Change File Transfer Protocol [ZMODEM]
    4)  Change Compression Method [NONE]
    5)  Request Transmission Status Report
    6)  Change Password
    7)  Show State Return Menu (available for State use only)
    8)  Reset Acknowledgment File(s)
    9)  Change Shared Secrets

  Enter your choice:  9
```

Exhibit 11-1 Choosing "Shared Secrets"

When the TP chooses the "Change Shared Secrets" menu item from the Main Menu, the TP is prompted to enter the EFIN, zip code, phone number, and secret phrase for the Shared Secrets. The TP is prompted to enter the EFIN as shown in Exhibit 11-2.

```
  Enter your EFIN associated with this ETIN:
```

Exhibit 11-2 Shared Secret EFIN Prompt

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 11-3 is displayed, and then the TP is prompted again as shown in Exhibit 11-2 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
  Invalid EFIN: must be 6 digits.
```

Exhibit 11-3 Invalid EFIN Message

DATA COMMUNICATION

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

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 11-4.

```
Enter your zip code:
```

Exhibit 11-4 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 11-5 is displayed, and then the TP is prompted again as shown in Exhibit 11-4 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Invalid zip code: must be 5 digits.
```

Exhibit 11-5 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 11-6.

```
Enter your phone number:
```

Exhibit 11-6 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 11-7 is displayed, and then the TP is prompted again as shown in Exhibit 11-6 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Invalid phone number: must be 10 digits.
```

Exhibit 11-7 Invalid Phone Number Message

DATA COMMUNICATION

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

After successfully entering the phone number, the TP is prompted to enter his/her secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 11-8. (Note: Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

```
Enter your secret phrase:
Re-enter your secret phrase:
```

Exhibit 11-8 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 11-9 is displayed. The TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase.

```
Secret phrases don't match.
```

Exhibit 11-9 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 11-10 is displayed, and then the TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

```
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
```

Exhibit 11-10 Invalid Secret Phrase Message

If this is the third unsuccessful attempt to enter the secret phrase, the Main Menu is displayed as previously shown in Exhibit 11-1. If the TP's responses meet the rules for Shared Secrets, the Shared Secrets are changed and the message shown in Exhibit 11-11 is displayed. The Main Menu is then redisplayed as shown in Exhibit 11-1.

DATA COMMUNICATION

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

> Registration of Shared Secrets Successful.

Exhibit 11-11 Shared Secrets Successfully Changed Message

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 11-12 is displayed and then the Main Menu is displayed as previously shown in Exhibit 11-1.

> Shared Secrets not changed. Another session is trying to change them.

Exhibit 11-12 Another Login Session Changing Shared Secrets Message

If a system error occurs during the changing of Shared Secrets, the Shared Secrets may or may not be changed. The messages shown in Exhibit 11-13 are displayed and the TP's session is terminated. The TP should choose "Change Shared Secrets" from the Main Menu on his/her next log on and re-enter the Shared Secrets.

> System error.
>
> DISCONNECTING FROM EFS.

Exhibit 11-13 System Error Message

The TP can only choose the "Change Shared Secrets" menu item once during a session. If the TP chooses the "Change Shared Secrets" menu item more than once, the message shown in Exhibit 11-14 is displayed immediately. If the TP chooses the "Change Shared Secrets" menu item three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 11-1. (Note: The TP will not go through the Shared Secrets prompts for this scenario.)

> Can only choose Change Shared Secrets once.

Exhibit 11-14 Change Shared Secrets Once Message

Except in the cases of a system error or the TP selecting the "Change Shared Secrets" menu item three times, the Main Menu is displayed as previously shown in Exhibit 11-1 after the TP completes the change Shared Secrets process whether or not he/she was successful.

DATA COMMUNICATION

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

18. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses "Logoff" from the Main Menu
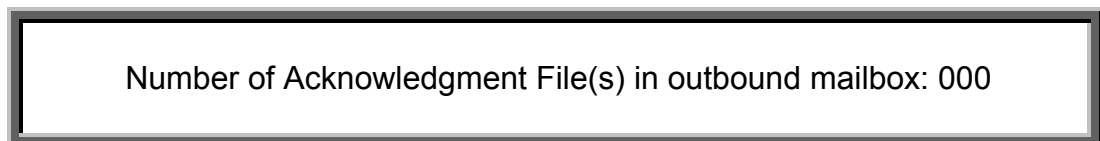Exhibit 12-1.

```
MAIN MENU

    1)  Logoff
    2)  Receive/Send File(s)
    3)  Change File Transfer Protocol [FTP]
    4)  Change Compression Method [GZIP]
    5)  Request Transmission Status Report
    6)  Change Password
    7)  Show State Return Menu (available for State use only)
    8)  Reset Acknowledgment File(s)
    9)  Change Shared Secrets
   10) Enter your choice:  1
```
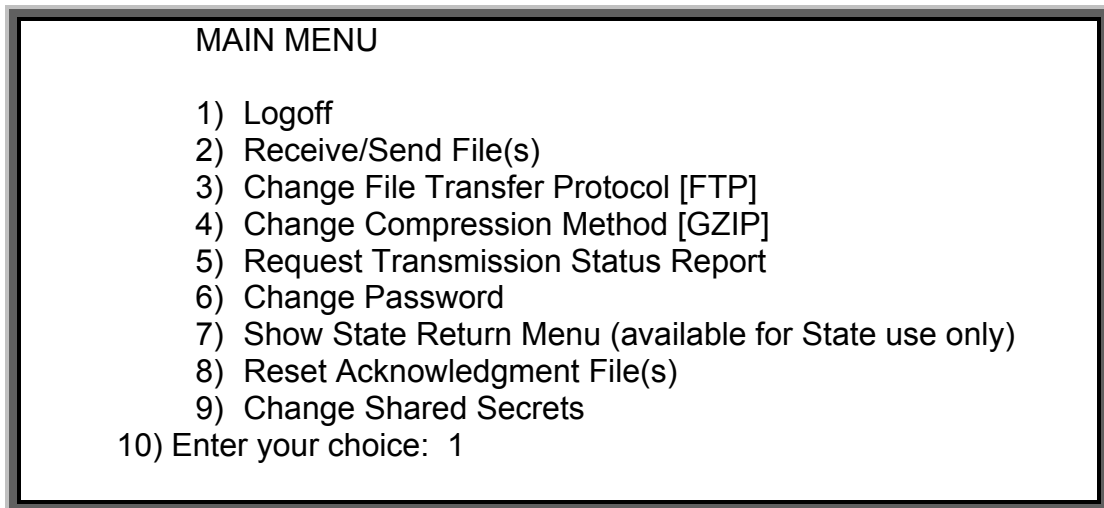
Exhibit 12-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities,
records statistical information, and then displays the message shown
in Exhibit 12-2. The TP should not hang up before receiving the
disconnect message. If he/she does hang up prematurely, EMS may not
complete its cleanup activities. This could result in the TP receiving his/her
acknowledgment files again in the next login session or having
the submission file discarded.

```
     DISCONNECTING FROM EFS.
```
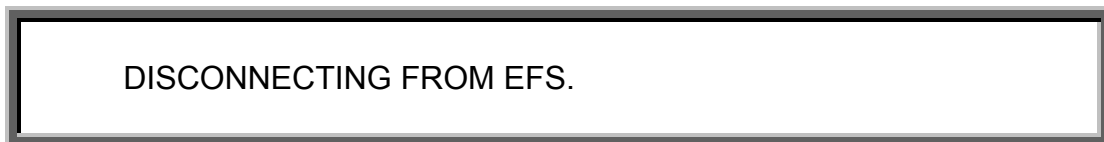
Exhibit 12-2 End of TP Session Message

DATA COMMUNICATION

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

19. TRADING PARTNER SESSIONS EXAMPLES

This section provides a complete example of the TP sessions.
Exhibit 13-1 illustrates when the TP logs in, receives acknowledgement files, submits a tax return file, and terminates the session.

login: xxxxxxxx
Password:
Last login: Tue Sep 4 10:39:31 from computer name


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


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

              U.S. Government computer

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

        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)
        9) Change Shared Secrets

```
                                Enter your choice:  2
```

Exhibit 13-1 TP Session to Select Receive/Send File(s)

SECTION 1 – DATA COMMUNICATION

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

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                    10200001

     MAIN MENU

   1)  Logoff
   2)  Receive/Send File(s)
   3)  Change File Transfer Protocol [ZMODEM]
   4)  Change Compression Method [NONE]
   5)  Request Transmission Status Report
   6)  Change Password
   7)  Show State Return Menu (available for State use only)
   8)  Reset Acknowledgment File(s)
   9) Change Shared Secrets

 Enter your choice:  1

 DISCONNECTING FROM EFS.
```

Exhibit 13-1 TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

APPENDIX A

GTX Key and Acknowledgment File Name Formats

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX Key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The GTX Key identifies the system (site identifier) that received the transmission and that will provide the transmission's acknowledgment. The site identifiers are:

- D   Test system at Enterprise Computing Center at Memphis, TN (ECC-MEM)
- E   Test system at Enterprise Computing Center at Martinsburg, WV (ECC-MTB)
- T   Production system at ECC-MEM
- U   Production system at ECC-MTB

When the Individual Master File (IMF) Participants Acceptance Testing (PATS) begins, the assigned site identifier will either be 'D' or 'E' for test transmissions. When Production filing begins, the assigned site identifier will either be 'T' or 'U' for production transmissions.

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

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

Based on the TP compression settings, the EMS acknowledgment files will be named as described in Exhibit A-1. Any version of PKZIP or WINZIP that supports the PKZIP 2.04g file format, will successfully decompress ACK files compressed with GZIP or COMPRESS. (Also see the Note on page 25 after Exhibit 4-10.)

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/1041/ETD Proprietary (TRANA/TRANB/RECAP			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK for Trading Partner	MMDDnnnn.Sss (Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

GTX Key and Acknowledgment File Name Formats continued

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

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

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

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

If a TP submits a file that is given the GTX Key "U20101020154710.0800",
the first four digits of the ACK File Reference Name would be "1020". The
next four digits would be a sequence number generated by the EMS, e.g.,
"0001". The ACK File Reference Name would then be "10200001". An EMS
error acknowledgment file would be named "10200001.NAK".   An
acknowledgment from the Unisys system would be named "10200001.ACK".
If the acknowledgment file is compressed with gzip it will be named
"10200001.GZ".   If the acknowledgment file is compressed with Unix
compress it will be named "10200001.Z".

Note 4:   For State Ack files that are redirected to a TP ETIN, the ack file will have the file
extension "Sss" where "ss" is the standard postal abbreviation published in IRS
Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes."
For example, the file extension "SMD" will be used for an ack file from the state
of
Maryland. If the State Ack file contains a code that does not appear in Pub
1346,
then "ss" will be replaced with "XX". In this case, the file extension would be
"SXX".

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

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APPENDIX B

XML Error Acknowledgment Format

XML ERROR ACKNOWLEDGMENT FORMAT
FOR DETECTED VIRUSES

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

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

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

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                  THIS FILE]]></ErrorMessage>
                  <RuleNumber>T0000-009</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR
DETECTED XML THREATS

EMS checks incoming XML files for XML threats. If an XML threat is detected, EMS returns an error acknowledgment to the TP in XML format. The error acknowledgment contains a description of the XML threat. For certain detected threats, the TP is suspended. Should this occur, it will be reflected in the error acknowledgment and the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Two examples follow showing the format for the error acknowledgments that are returned to the TP when an XML threat is detected in the transmission. The first example is an error acknowledgment when the TP is not suspended and the second example is an error acknowledgment when the TP is suspended. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

Detected XML Threat – TP is not suspended

MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage><!CDATA[AN XML THREAT WAS DETECTED IN
                  THIS FILE]]></ErrorMessage>
                  <RuleNumber>T0000-009</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Detected XML Threat – TP is suspended

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
```

```
<TransmissionAcknowledgement>
        <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
        <TransmissionStatus>R</TransmissionStatus>
        <Errors errorCount="1">
                <Error errorId="1">
                        <ErrorCategory>Unsupported</ErrorCategory>
                        <ErrorMessage><!CDATA[AN XML THREAT WAS
                        DETECTED IN THIS FILE (threat description). YOUR ACCOUNT
                        HAS BEEN SUSPENDED.]]></ErrorMessage>
                        <RuleNumber>T0000-011</RuleNumber>
                        <Severity>Reject and Stop</Severity>
                </Error>
        </Errors>
        <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT
FOR DECOMPRESSION FAILURES

   If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it failed to decompress
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage>EMS received your file, but could not process
                  it.  Please check your file and re-transmit.</ErrorMessage>
                  <RuleNumber>T0000-010</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR INVALID FILE FORMATS

EMS will not process Forms 94x return transmissions that are in the EDI and Proprietary (MGT) formats. If the TP submits a file that EMS cannot recognize as IRS proprietary, combined state ACK or XML format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected because it is not in acceptable format
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage>Transmission file not in acceptable
                   format</ErrorMessage>
                  <RuleNumber>T0000-500</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR FORMAT NOT VALID FOR TRANSMITTER

If the TP submits a file in an EMS-recognized format but the TP is not registered to send forms in the submitted format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the format of the submitted file, the GTX Key and a timestamp. These values vary for each returned acknowledgment. "<format>" is replaced by either "Proprietary" or "XML". The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file XYYYYMMDDHHSS.NNNN was
rejected because <format> format not valid for transmitter
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
        <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
        <TransmissionStatus>R</TransmissionStatus>
        <Errors errorCount="1">
                <Error errorId="1">
                        <ErrorCategory>Unsupported</ErrorCategory>
                        <ErrorMessage> Transmission file in <format> format not
                         valid for transmitter</ErrorMessage>
                        <RuleNumber>T0000-501</RuleNumber>
                        <Severity>Reject and Stop</Severity>
                </Error>
        </Errors>
        <GTXKey>XYYYYMMDDHHMMSS.NNNN</GTXKey>
</TransmissionAcknowledgement>
```

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APPENDIX C

EMS Communications and Encryption

TABLE OF CONTENTS

EMS COMMUNICATIONS AND ENCRYPTION

EMS can accept tax returns and tax documents via a non-Web-based Internet solution or via dedicated leased lines as described below. Since December 2005, IRS-provided analog and ISDN lines were removed. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

C.1   Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. **However, the TP must use Secure Socket Layer (SSL) with Telnet/S layered on top of it.** His/her Telnet/SSL software must conform to the relevant standards:

> **RFC 854 – Telnet Protocol Specification**
> **SSL 3.0 Specification (http://wp.netscape.com/eng/ssl3)**
> **TLS 1.0 Specifications (http://www.ietf.org/rfc/rfc2246.txt)**

The TP can use one of the following encryption standards, listed in order of priority, using SSL and Telnet/S:

> AES 256-bit (FIPS-197)
> AES 128-bit (FIPS-197)
> TDES 168-bit (FIPS-197)
> RC4 128-bit

When the TP connects over the Internet, the IRS system will automatically negotiate the encryption standard so that the highest prioritized standard that is available is used.

The Telnet/SSL traffic must be transmitted to EMS on **Transmission Control** Protocol (TCP) Port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** For security reasons, most businesses routinely block traffic on ports not commonly used for security reasons. The TP connects to EMS using one of the following fully qualified Domain Name Service (DNS) names.

> **efileA.ems.irs.gov efileB.ems.irs.gov efileC.ems.irs.gov efileD.ems.irs.gov**

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on www.irs.gov.

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

EMS Communications and Encryption continued

<u>**Configuring Terminal Emulation Software**</u>

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name**. Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type**. Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version**. SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port 992**. This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name**. One of the fully qualified names listed previously.
- **Destination Host Type**. Unix.
- **User Certificate Mode**. No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate it can be self-generated.
- **Host Certificate**. EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing**. If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS)**. If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters**. Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet-SSL Many commercial and open-source
packages can also be used as long as they support the Telnet specification
RFC 854 and the SSL 3.0 specification. TPs are encouraged to research and evaluate different terminal emulation software packages, which can often be evaluated for free, to verify the connectivity parameters outlined above. **Additional guidance is given in C.3 and C.4**

EMS Communications and Encryption continued

C.2   Dedicated/Leased Line Service

Use of dedicated/leased line services requires authorization from the IRS. Please contact Donald J. Wolff at 816-291-9729, e-mail donald.j.wolff@irs.gov.

All dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the dedicated/leased line service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the **National Institute of Standards and Technology (**NIST**)** website at http://csrc.nist.gov/cryptval/. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics.
Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

C.2.1 Dedicated/Leased Lines

For a TP to connect over a dedicated line he/she must purchase the circuit.
Once the TP's request for **dedicated/leased line** service is approved, the IRS provides him/her with IP addressing and routing information.

C.2.2 Communication Services

Connection to the EMS system using the digital communications services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.

- The ability to make a Telnet connection from his/her system to an EMS host.

C.2.2 <u>Communication Services, continuied</u>

- If the TP plans on using Secure File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.

- A pair of routers capable of supporting communication over the digital circuit procured by the TP.

EMS Communications and Encryption continued

Once the TP establishes a connection using EMS dedicated/leased line services the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.

- Backup protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. However, TPs may need to reconfigure their routers and their communication servers if they have not initially configured them to communicate with the backup system as well as the primary system.

- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.

- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.

- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.3　Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet –8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, pressing the Control Key and the "j" generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file.   For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

EMS Communications and Encryption continued

C.4   Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters**. This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the –e option available only on the "rz".

- **Zmodem Binary**. This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.

- **Zmodem Timeout Values**. Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.

- **Zmodem buffer timeout**. There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.

C.4   Zmodem Options, continued

● **Zmodem sliding window**. If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.

● **Zmodem Debugging**. When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.

● **Crash Recovery**. EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

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APPENDIX D

Examples of Transmission Status Reports
(Browser and Text Displays)

EXAMPLES OF TRANSMISSION STATUS REPORTS

This section shows the following examples of a Transmission Status Report:

- Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)
- Exhibit D-2 Text View of State Transmission Report (When No Data is Available)
- Exhibit D-3 Browser View of State Transmission Report
- Exhibit D-4 Text View of State Transmission Report
- Exhibit D-5 Excel Spreadsheet View of State Transmission Report
- Exhibit D-6 Browser View of TP Transmission Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into newer versions of Excel as an Excel spreadsheet. The file name is MMDDhhmm_rpt.html where MM=month, DD=day, hh=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDhhmm_rpt.html.Z. If the TP has previously selected GZIP compression, the file name would be MMDDhhmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz." The ACK Reference File Name column on the State and TP Transmission Reports corresponds to the uncompressed ACK File Name described in Appendix A.

ECC-MEM State Transmission Report for ETIN: 05003 2004-03-02 00:00 – 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
No data available for reporting period							

**Exhibit D-1 Browser View of State Transmission Report
(When No Data is Available)**

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Text for Exhibit D-1 is displayed in HTML format

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
    PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
    "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
 <!-- Generated by EMS XmsnRptSvc -->
 <head>
  <meta name="Author" content="EMS XmsnRptSvc" />
  <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
  <meta http-equiv="Content-Style-Type" content="text/css" />
  <title>
    ECC-MEM State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00 &ndash; 2004-06-
10 11:33
  </title>
 </head>
 <body>
  <table cellpadding="2" border="1" frame="void" rules="groups" summary="Transmission Status Report
of Acknowledgements for State ACK files submitted at ECC-MEM by State ETIN 05003.">
    <caption>
     <strong>
      ECC-MEM State Transmission Report for ETIN: 05003
      <br />
      2004-03-02 00:00 &ndash; 2004-06-10 11:33
     </strong>
     <br />
      
    </caption>
    <thead>
     <tr align="center" valign="middle">
      <th abbr="gtx key of ack file received from state">
       Transmission File Name
      </th>
      <th abbr="etin of trading partner to receive state ack">
       TP ETIN
      </th>
      <th abbr="gtx key of state ack to be sent to trading partner">
       TP ACK File Name
      </th>
      <th abbr="reference name of ack file">
       ACK Reference File Name
      </th>
      <th nowrap="nowrap" abbr="status of transmission">
       Transmission Status
      </th>
      <th abbr="transmission mode: test or production">
       Test/ Production
      </th>
```

Exhibit D-2 Text View of State Transmission Report (When No Data is Available)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
        <th abbr="date of transmission status">
          Status Date
        </th>
        <th abbr="time of transmission status">
          Status Time
        </th>
      </tr>
    </thead>
    <tbody valign="top">
      <tr>
        <td colspan="8" align="center" abbr="empty report">
          <big>
            <em>
              No data available for reporting period
            </em>
          </big>
        </td>
      </tr>
    </tbody>
  </table>
 </body>
</html>
```

Exhibit D-2 Text View of State Transmission Report
(When No Data is Available) (A)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Exhibit D-3 Browser View of State Transmission Report (displayed in HTML format)

TRANSMISSION STATUS DEFINITIONS

State Transmission Report

Waiting State Delivery	The acknowledgment for a State Transmission is available for the state to pick up.
Received by State	The acknowledgment for a State Transmission has been received by the state.
In Progress	The State Transmission file was received by EMS and is being processed.
Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Exhibit D-4 Text View of State Transmission Report:

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
    PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
    "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
         
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

<u>**Exhibit D-4 Text View of State Transmission Report, continued**</u>

```
    </th>
    <th abbr="reference name of ack file">
      ACK Reference File Name
    </th>
    <th nowrap="nowrap" abbr="status of transmission">
      Transmission Status
    </th>
    <th abbr="transmission mode: test or production">
      Test/ Production
    </th>
    <th abbr="date of transmission status">
      Status Date
    </th>
    <th abbr="time of transmission status">
      Status Time
    </th>
  </tr>
</thead>
```

<u>**Exhibit D-4 Text View of State Transmission Report (A):**</u>

```
<tbody valign="top">
  <tr>
    <td abbr="T20040304100001.7700">
      T20040304100001.7700
    </td>
    <td align="right" abbr="">

    </td>
    <td abbr="">

    </td>
    <td abbr="03040010.ACK">
      03040010.ACK
    </td>
    <td nowrap="nowrap" abbr="Waiting State Delivery">
      Waiting State Delivery
    </td>
    <td align="center" abbr="T">
      T
    </td>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

   Exhibit D-4 Text View of State Transmission Report (A):
```
<td abbr="2004-03-04">
 2004-03-04
</td>

<td align="right" abbr="10:20">
 10:20
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
 T20040304100001.7700
</td>
<td align="right" abbr="99998">
 99998
</td>
<td abbr="T20040304100214.1000">
 T20040304100214.1000
</td>
<td abbr="03040001.SMD">
 03040001.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
 Waiting TP Delivery
</td>
<td align="center" abbr="T">
 T
</td>
<td abbr="2004-03-04">
 2004-03-04
</td>
<td align="right" abbr="10:05">
 10:05
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
 T20040304100001.7700
</td>
<td align="right" abbr="99999">
 99999
</td>
 <td abbr="T20040304100315.7700">
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Exhibit D-4 Text View of State Transmission Report (B)

```
  T20040304100315.7700
</td>
<td abbr="03040110.SMD">
  03040110.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
  <td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="">

</td>
<td abbr="">

</td>
<td abbr="03050211.ACK">
  03050211.ACK
</td>
<td nowrap="nowrap" abbr="Received by State">
  Received by State
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Exhibit D-4 Text View of State Transmission Report (B)

```
   </td>
  </tr>
  <tr>
   <td abbr="T20040305120011.0001">
    T20040305120011.0001
   </td>
   <td align="right" abbr="99992">
    99992
   </td>
   <td abbr="T20040305120400.0000">
    T20040305120400.0000
   </td>
   <td abbr="03050112.SMD">
    03050112.SMD
   </td>
   <td nowrap="nowrap" abbr="Waiting TP Delivery">
    Waiting TP Delivery
   </td>
   <td align="center" abbr="P">
    P
   </td>
```

Exhibit D-4 Text View of State Transmission Report (C)

```
   <td abbr="2004-03-05">
    2004-03-05
   </td>
   <td align="right" abbr="20:00">
    20:00
   </td>
  </tr>
  <tr>
   <td abbr="T20040305120011.0001">
    T20040305120011.0001
   </td>
   <td align="right" abbr="99999">
    99999
   </td>
   <td abbr="T20040305120301.0001">
    T20040305120301.0001
   </td>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

  Exhibit D-4 Text View of State Transmission Report (C), continued

```
<td abbr="03050111.SMD">
 03050111.SMD
</td>
<td nowrap="nowrap" abbr="Received by TP">
 Received by TP
</td>
<td align="center" abbr="P">
 P
</td>
<td abbr="2004-03-05">
 2004-03-05
</td>
<td align="right" abbr="20:00">
 20:00
</td>
</tr>
<tr>
 <td abbr="T20040305121524.8800">
  T20040305121524.8800
 </td>
 <td align="right" abbr="">

 </td>
 <td abbr="">

 </td>
 <td abbr="03051200.NAK">
  03051200.NAK
 </td>
 <td nowrap="nowrap" abbr="Waiting State Delivery">
  Waiting State Delivery
 </td>
 <td align="center" abbr="P">
  P
 </td>
 <td abbr="2004-03-05">
  2004-03-05
 </td>
 <td align="right" abbr="12:16">
  12:16
 </td>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Exhibit D-4 Text View of State Transmission Report (C), continued

```
</tr>
</tbody>
</table>
</body>
</html>
```

ECC-MEM State Transmission Report for ETIN: 88888							
2004-03-02 00:00 – 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

TP Transmission Report for ETIN: 39969						
2005-04-08 00:00 - 2005-04-13 14:55						
Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time
D20050411113022.9042		In Progress			11-APR-05	
D20050411120355.1354		In Progress			11-APR-05	
D20050411123423.9804		In Progress			11-APR-05	
D20050411145414.0042	04110004.NAK	Received by TP			11-APR-05	
D20050411153307.0985	04110005.ACK	Received by TP	1040	T	12-APR-05	
D20050413141423.5857	04130008.ACK	Received by TP	1040	T	13-APR-05	

```
Exhibit D-6  Browser View of TP Transmission Report
```

TRANSMISSION STATUS DEFINITIONS

TP Transmission Status Report

Waiting TP Delivery   The acknowledgment is available for the TP to pick up.

Received by TP   The acknowledgment has been received by the TP.

In Progress   EMS has received and is processing the file.

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APPENDIX E

Guidelines for Trading Partners Using EMS

GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

1. Use ***pattern matching, not timers,*** to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve acknowledgment" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.

2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.

3. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.

4. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.

5. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and "drained" at published times, acknowledgments from the tax-return-processing system will not be available for hours.

6. If a TP has multiple concurrent sessions at the same physical site using the same Login ID, only one session will retrieve acknowledgments.

APPENDIX F

Example Script to Pick Up Acks and Send a File

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of "expect's" ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect  -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id  [lrange $argv 0 0]
set passwd  [lrange $argv 1 1]
set hostid  [lrange $argv 2 2]
set retfil  [lrange $argv 3 3]
set prtocl  [lrange $argv 4 4]
set compid  [lrange $argv 5 5]

# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if anticipated match fails.
# These messages and events could occur at any time during processing.
#   message: "EFS is down"
#   message: "DISCONNECTING FROM EFS"
#   event:   eof (telnet session was terminated for any reason, e.g., EMS disconnects)
expect_after {

-exact "    EFS is busy. Wait at least 10 minutes, then retry." {
            send_user "got the EFS BUSY message (abort) \n"
            exit }
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
-exact "    EFS is currently unavailable.  Additional information may be available on IRS
quick alerts. " {send_user "got the EFS UNAVAILABLE message (abort) \n" exit }

-exact "EFS DISCONNECTINg FROM EFS" {send_user "got the DISCONNECTING
message (abort) \n" exit }

        eof   {send_user "tp_client disconnected (abort) \n" exit }

}

# When C-shell prompt appears,
#   Start a telnet session to the designated computer (hostid)
#   Exit the C-shell when the telnet session exits (even if that
#   occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "3\r"
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact "    Enter your choice: "
sleep .2
send -s -- "2\r"
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow sending a file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt for sending #a
file, then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.

```
expect {
-exact "   Are you ready to receive files? Y/\[N\]: " {
                sleep .2
                send -s -- "y\r"
                expect -exact "   Do you want to send a file? Y/\[N\]: "
                sleep .2
                send -s -- "y\r"
                expect -exact "   are sending from your system: "
                sleep .2
                send -s -- "$retfil\r"
                }

-exact "   Do you want to send a file? Y/\[N\]: " {
                sleep .2
                send -s -- "y\r"
                expect -exact "   are sending from your system: "
                sleep .2
                send -s -- "$retfil\r"
                }
}
```

#The send_user command writes a message into the TP's local log file
send_user "after send file looking for choice \n "

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued


```
#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit
command to telnet
expect {
expect -exact "   Enter your choice: " {
                sleep .2
                send -s -- "1\r"
                send_user "answered 1 to choice\n"
                expect -exact "DISCONNECTING FROM EFS"
                send_user "got normal disconnect message \n"
                exit
                }
}

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.

2. Passwords must contain:

   a. at least one uppercase alphabetic character,
   b. at least one lowercase alphabetic character and
   c. at least one numeric or special character.

3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(	Left Square Bracket	[
Right Parenthesis	)	Right Square Bracket	}
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	{
Comma	,	Left Curly Brace	}
Hyphen	-	Vertical Bar		
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:

   a. the login ID
   b. reverse shift of the login ID
   c. circular shift of the login ID
   d. different upper/lower case version of the login ID

5. A new password must differ by at least three characters from the current password.

6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.

7. Passwords shall expire every 90 days.

8. Passwords cannot be changed within the first 7 days of the last password change.

APPENDIX H

EMS Screen Shot

EMS SCREEN SHOTS

The following represents sample screen shots for logging on to EMS, registering shared secrets, and changing the password. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System. |

The screen shot in Exhibit H-1 represents Scenario 3 of Exhibit 3-1, and Exhibit 3-5, when there are "n" amount of days left before the password expires. |

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or
inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26
U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or
inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26
U.S.C. 7431).

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
        ---------------------------------------------------------
              F O R   O F F I C I A L   U S E   O N L Y


              #   #####   ####
              #   #   #   #
              #   #   #   ####
              #   #####      #
              #   #   #   #   #
              #   #   #   ####
            U.S. Government computer

          F O R   O F F I C I A L   U S E   O N L Y
        ---------------------------------------------------------
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [NONE]
        5) Request Transmission Status Report
```

6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets
Enter your choice:

Exhibit H-1   Password Change in N Days

EMS PASSWORD SCREEN SHOTS

       The following represents sample screen shots for logging onto the system and being required to change the password functionality. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

       This screen shot represents Exhibit 3-3 when there are "n" amount of days left before the password expires.

See next page.

---

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70

```
          ----------------------------------------------------------
                    F O R   O F F I C I A L   U S E   O N L Y


                   #   #####   ####
                   #   #   #   #
                   #   #   #   ####
                   #   #####       #
                   #   #   #   #   #
                   #   #   #   ####


                    U.S. Government computer


                    F O R   O F F I C I A L   U S E   O N L Y
          ----------------------------------------------------------
```

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

 Enter your choice:

Exhibit H-1   Password Change in N Days

Upon an initial login or in the event that the password has expired, a password change is required. This screen shot represents Exhibit 3-5 the password change is successful.

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login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.
```
        --------------------------------------------------------
               F O R   O F F I C I A L   U S E   O N L Y


                 #   #####   ####
                 #   #   # #
                 #   #   #   ####
                 #   #####       #
                 #   #   #   #   #
                 #   #   #   ####


              U.S. Government computer

               F O R   O F F I C I A L   U S E   O N L Y
        --------------------------------------------------------
        MAIN MENU
```
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)

```
   8) Reset Acknowledgment File(s)

Enter your choice:
```

Exhibit H-2   Password Change Confirmation

This screen shot represents Exhibit 3-6 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

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login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.

Exhibit H-3   Unmatched New Passwords Message

This screen shot represents Exhibit 3-7 when the password does not satisfy password rule requirements.

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login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password rule(s) have not been met.
Enter new password:
Re-enter new password

Exhibit H-4   Password Rule Violation Message

This screen shot represents Exhibit 3-8 attempting to change the password when another session is changing the password.

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login: xxxxxxxx
Password:
Login failed. Another session is trying to change the password.

Exhibit H-5   Another Login Session Changing Password Message

This screen shot represents Exhibit 3-9 when there is a system error.

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login: xxxxxxxx
Password:
System error.

Exhibit H-6   System Error Message

This screen shot represents Exhibit 3-10 when an incorrect EMS Login ID or password is entered. After three (3) consecutive unsuccessful attempts the connection is terminated.

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login: xxxxxxxx
Password:
Login incorrect

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THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
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login: xxxxxxxx
Password:
Login incorrect

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U.S.C. 7431).
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login: xxxxxxxx
Password:
Login incorrect

Exhibit H-7   Login Incorrect Message

EMS Screen Shot continued

The screen shot in Exhibit H-8 represents Scenarios 1, 5, or 9 of Exhibit 3-1 when the Trading Partner (who is new, who has an expired password, or who has an account that was unlocked by an EMS SA) successfully logs in, registers shared secrets, changes password, and accesses the Main Menu.

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recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.SC. 7213A and 26 U.S.C. 7431).
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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.SC. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun 2 09:15:18 from 172.30.1.7
```
        ----------------------------------------------------------
              F O R   O F F I C I A L   U S E   O N L Y


              #   #####   ####
              #   #   # #
              #   #   #  ####
              #   #####     #
              #   #   #  #   #
              #   #   #  ####
```

```
          U.S. Government computer

    F O R   O F F I C I A L   U S E   O N L Y
    -----------------------------------------------------------


(continued on next page)
      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report
      6) Change Password
      7) Show State Return Menu (available for State use only)
      8) Reset Acknowledgment File(s)
      9) Change Shared Secrets

    Enter your choice:
```

Exhibit H-8   Registration of Shared Secrets and Change Password

EMS Screen Shot continued

The screen shot in Exhibit H-9 represents Scenario 2 of Exhibit 3-1 when the Trading Partner successfully logs in to the PY2011 system for the first time, registers shared secrets, and accesses the Main Menu.

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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26
U.SC. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Last login: Mon Jun 2 09:15:18 from 172.30.1.7

          F O R   O F F I C I A L   U S E   O N L Y

             #   #####   ####
             #   #   # #
             #   #   # ####
             #   #####   #
             #   # #   # #
             #   #   # ####

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          F O R   O F F I C I A L   U S E   O N L Y

(continued on next page)

y

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:

Exhibit H-9   Registration of Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-10 represents Scenarios 6 and 7 of Exhibit 3-1, when a Trading Partner's account is disabled (after 45 days of inactivity or 3 consecutive login attempts with an invalid password). The TP re-enables the account by successfully logging in, authenticating account by entering previously registered shared secrets, changing password, and then accesses the Main Menu.

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THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
This account is currently disabled.

Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun 2 09:15:18 from 172.30.1.7

        F O R   O F F I C I A L   U S E   O N L Y

         #   #####   ####
         # # # #
         # # # #

```
        #   #   #  ####
        #  #####     #
        #  #  #  #   #
        #  #   #  ####
```

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F O R   O F F I C I A L   U S E   O N L Y

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:

Exhibit H-10   Re-enable Disabled Account

EMS Screen Shot continued

The screen shot in Exhibit H-11 represents Scenario 8 of Exhibit 3-1, and Exhibit 3-31 when the TP's account is locked.

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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A
and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
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recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
This account is locked.
Please contact the IRS e-Help Desk for assistance.

 Exhibit H-18 Account is Locked Message

The screen shot in Exhibit H-12 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-32 when the system is unavailable.

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copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or
inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26
U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of

---

all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
EFS is currently unavailable. Additional information may be available on IRS quick
alerts.

Exhibit H-12   EFS Unavailable Message

The screen shot in Exhibit H-13 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-33 when the system is busy (the maximum number of concurrent sessions has been reached).

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Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
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Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
EFS is busy. Wait at least 10 minutes, then retry.

Exhibit H-13 EFS Busy Message

EMS Screen Shot continued

The screen shot in Exhibit H-14 shows the different validation error messages that may occur when trying to register Shared Secrets.

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recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A
and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Enter your ETIN: 12345
Invalid ETIN.
Enter your ETIN: 123456
Invalid ETIN: must be 5 digits.
Enter your ETIN: 00255
Enter your EFIN associated with this ETIN: 1234567
Invalid EFIN: must be 6 digits.
Enter your EFIN associated with this ETIN: 654321
Enter your zip code: 22
Invalid zip code: must be 5 digits.
Enter your zip code: 22102
Enter your phone number: 12345678901
Invalid phone number: must be 10 digits.
Enter your phone number: 8005551212
Enter your secret phrase:
Re-enter your secret phrase:
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
Enter your secret phrase:
Re-enter your secret phrase:
Secret phrases don't match.
Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun 2 09:15:18 from 172.30.1.7
```
           --------------------------------------------------------
                   F O R   O F F I C I A L   U S E   O N L Y
(continued on next page)
                #   #####   ####
                #   #   # #
                #   #   # ####
                #   #####     #
                #   #   #   #   #
                #   #   # ####

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                F O R   O F F I C I A L   U S E   O N L Y
           --------------------------------------------------------


           MAIN MENU
```

Exhibit H-14 Registering Shared Secrets Validation Error Messages

EMS Screen Shot continued

The screen shot in Exhibit H-15 represents Exhibit 3-30 when a TP fails to supply correct shared secrets to re-enable his/her disabled account. After three consecutive tries the TP account is locked.

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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C.
7213A and 26 U.S.C. 7431).
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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized
access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C.
7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
This account is currently disabled.
Do you wish to re-enable your account? Y/[N]: Y
Enter your ETIN: 12345
Enter your EFIN: 223456
Enter your zip code: 22345
Enter your phone number: 1134567890
Enter your secret phrase:
Invalid Shared Secrets.
Enter your ETIN: a
Enter your EFIN: 123456
Enter your zip code: 11111
Enter your phone number: 0987654321
Enter your secret phrase:
Invalid shared secrets.
Enter your ETIN: 00253
Enter your EFIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Invalid shared secrets.

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

EMS Screen Shot continued

The screen shot in Exhibit H-16 represents Exhibit 3-21 when there is a system error when trying to register shared secrets.

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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A
and 26 U.S.C. 7431).
login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
System error.

Exhibit H-16 System Error Message

The screen shot in Exhibit H-17 represents Exhibit 3-20 when another session is concurrently changing the shared secrets.

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all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A
and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
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recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties, including all penalties applicable to willful unauthorized access
(UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.SC. 7213A
and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Enter your ETIN: 00258
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:
Shared Secrets not changed. Another session is trying to change them.

Exhibit H-17 Another Session Changing Shared Secrets Message

EMS Screen Shot continued

The following eight exhibits represent sample screen shots for the password change functionality. For more explanation refer to the exhibit referenced in Section 8 Changing Password of this manual.
|
The screen shot in Exhibit H-18 represents Exhibit 8-3, when the password change is successful. |

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Changed Shared Secrets

Enter your choice:

Exhibit H-18 Password Change Confirmation

EMS Password Screen Shot continued

The screen shot in Exhibit H-19 represents Exhibit 8-5, when an incorrect current
password is entered.

```
MAIN MENU

  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [COMPRESS]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Incorrect current password.

Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit H-19 Incorrect Current Password Message

The screen shot **in Exhibit H-20** represents Exhibit 8-6, when the new password and the re-entered password do not match.

```
MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secret

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

New passwords don't match.

Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit H-20 Unmatched New Passwords Message

EMS Password Screen Shot continued

The screen shot in Exhibit H-21 represents Exhibit 8-7, when the password does not satisfy password rule requirements.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

 Enter your choice: 6

 Enter current password:
 Enter new password:
 Re-enter new password:

 Password rule(s) have not been met.

 Enter current password:
 Enter new password:
 Re-enter new password:
```

Exhibit H-21 Password Rule Violation Message

EMS Password Screen Shot continued

The screen shot **in Exhibit H-22** represents Exhibit 8-8, when an attempt is made to change the password within 7 days from the last successful password change. |

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

 Enter your choice: 6

 Enter current password:
 Enter new password:
 Re-enter new password:

 Less than 7 days from last change. Password not changed.


    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

 Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

EMS Password Screen Shot continued

The screen shot **in Exhibit H-23** represents Exhibit 8-9, attempting to change the
password when another session is changing the password.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice: 6

  Enter current password:
  Enter new password:
  Re-enter new password:

  Password not changed. Another session is trying to change the password.
```

 Exhibit H-23 Another Session Changing Password Message

The screen shot **in Exhibit H-24** represents Exhibit 8-10, when a system error occurs during the change password process.

```
   MAIN MENU

   1) Logoff
   2) Receive/Send File(s)
   3) Change File Transfer Protocol [ZMODEM]
   4) Change Compression Method [GZIP]
   5) Request Transmission Status Report
   6) Change Password
   7) Show State Return Menu (available for State use only)
   8) Reset Acknowledgment File(s)
   9) Change Shared Secrets

 Enter your choice: 6

 Enter current password:
 Enter new password:
 Re-enter new password:

 System error.


 DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

EMS Screen Shot continued

The screen shot **in Exhibit H-25** represents Exhibit 8-11, when a user attempts to change their password more than once in a single session. |

```
      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [COMPRESS]
      5) Request Transmission Status Report
      6) Change Password
      7) Show State Return Menu (available for State use only)
      8) Reset Acknowledgment File(s)
      9) Change Shared Secrets


   Enter your choice: 6

   Can only choose Change Password once.

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [COMPRESS]
      5) Request Transmission Status Report
      6) Change Password
      7) Show State Return Menu (available for State use only)
      8) Reset Acknowledgment File(s)
      9) Change Shared Secrets


   Enter your choice:
```

Exhibit H-25 Change Password Once Message

EMS Screen Shot continued

The following six exhibits represent sample screen shots for the Change Shared Secrets functionality from the Main Menu. For more explanation refer to Section 11 Changing Shared Secrets.

The screen shot in Exhibit H-26 represents Exhibit 11-11, when the Change Shared Secrets option is successful.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice: 9

  Enter your EFIN associated with this ETIN: 123456
  Enter your zip code: 12345
  Enter your phone number: 1234567890
  Enter your secret phrase:
  Re-enter your secret phrase:

  Registration of Shared Secrets Successful.

    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice:
```

Exhibit H-26 Successful Change of Shared Secrets from Main Menu

---

EMS Screen Shot continued

The screen shot in Exhibit H-27 shows the different validation error messages that may occur when changing Shared Secrets from the Main Menu.

     MAIN MENU

   1) Logoff
   2) Receive/Send File(s)
   3) Change File Transfer Protocol [ZMODEM]
   4) Change Compression Method [COMPRESS]
   5) Request Transmission Status Report
   6) Change Password
   7) Show State Return Menu (available for State use only)
   8) Reset Acknowledgment File(s)
   9) Change Shared Secrets

 Enter your choice: 9

 Enter your EFIN associated with this ETIN: 12345

 Invalid EFIN: must be 6 digits.

 Enter your EFIN associated with this ETIN: 123456
 Enter your zip code: 1

 Invalid zip code: must be 5 digits.

 Enter your zip code: 12345
 Enter your phone number: 2

 Invalid phone number: must be 10 digits.

 Enter your phone number: 1234567890
 Enter your secret phrase:
 Re-enter your secret phrase:

 Secret phrases don't match.

 Enter your secret phrase:
 Re-enter your secret phrase:

 Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

 Enter your secret phrase:
 Re-enter your secret phrase:
                          (continued on next page.)

```
Registration of Shared Secrets Successful.


    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice:
```

Exhibit H-27 Shared Secrets Validation Error Messages from Main Menu

EMS Screen Shot continued

The screen shot in Exhibit H-28 shows that the Main Menu displays after the TP incorrectly enters a shared secret (EFIN in example below) three times.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 1abcd

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1234567

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1

Invalid EFIN: must be 6 digits.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 1

DISCONNECTING FROM EFS

Exhibit H-28 Three Incorrect Entries of a Shared Secret

EMS Screen Shot continued

The screen shot in Exhibit H-29 represents Exhibit 11-12, when another session is concurrently changing the shared secrets.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets

  Enter your choice: 9

  Enter your EFIN associated with this ETIN: 123456
  Enter your zip code: 22043
  Enter your phone number: 7035551212
  Enter your secret phrase:
  Re-enter your secret phrase:

  Shared Secrets not changed. Another session is trying to change them.


     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)
     9) Change Shared Secrets

  Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-30 represents Exhibit 11-13, when a system error occurs when trying to change shared secrets.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice: 9

  Enter your EFIN associated with this ETIN: 123456
  Enter your zip code: 12345
  Enter your phone number: 1234567890
  Enter your secret phrase:
  Re-enter your secret phrase:

  System error.


  DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

EMS Screen Shot continued

The screen shot in Exhibit H-31 represents Exhibit 11-14, when a user selects option 9) Change Shared Secrets, more than once in a single session.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice: 9

  Enter your EFIN associated with this ETIN: 123456
  Enter your zip code: 12345
  Enter your phone number: 1234567890
  Enter your secret phrase:
  Re-enter your secret phrase:

  Registration of Shared Secrets Successful.


    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets

  Enter your choice: 9


  Can only choose Change Shared Secrets once.

     (continued on next page.)
```

```
MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)
    9) Change Shared Secrets


 Enter your choice:
```

Exhibit H-31 Change Shared Secrets Once Message

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APPENDIX I

EEC Form Identification Error Codes

COMMUNICATIONS ERROR MESSAGES

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front–End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** -- The FEPS (Front-End Processing System has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100
was rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
        <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
            </AcknowledgementTimestamp>
        <TransmissionStatus>R</TransmissionStatus>
        <Errors errorCount="1">
            <Error errorId="1">
                <ErrorCategory>Unsupported</ErrorCategory>
                <ErrorMessage><!CDATA[A VIRUS (virus name) WAS
DETECTED IN
                THIS FILE]]></ErrorMessage>
                <RuleNumber>T0000-009</RuleNumber>
                <Severity>Reject and Stop</Severity>
            </Error>
        </Errors>
        <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Communication Error Messages continued

2. **"ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED"** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements "inner envelopes" does not match The count in Field 0030 of the "outer envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*

3. **"ADDITIONAL TAX DATA AFTER RECAP"** -- The FEPS will reject the entire transmission when data exists after the RECAP record.

4. **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY" --** The FEPS will reject the entire transmission if the FEPS is unresponsive.

5. **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS"** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

6. **"ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID"** –- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. **Ap***plicable to State Acknowledgement Transmissions Only.*

7. **"EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."** –- This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.

8. **"FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn"** –- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. *Applicable to State Acknowledgement Transmissions Only.*

9. **"INVALID DCN VALUE DETECTED WITHIN ACK KEY RECORD AT RECORD <n>"** -– The return DCN in Field 0090 of the Ack Key record is not present and the first two digits are not zeros. Applicable to State Acknowledgement Transmissions Only.

10. **"INVALID ETIN MISMATCH IN INNER TRANA RECORD AND ACK KEY RECORD AT RECORD <n>"**--   The ETIN in Field 0060 of the inner TRANA record does not match the ETIN in the   first five digits of Field 0030 of the Ack Key record. Applicable to State Acknowledgement Transmissions Only.

Communication Error Messages continued

11. **"INVALID FORM FORMAT BEGINNING AT RECORD n"** –- **For ETD transmissions**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.

12. **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.

13. **"INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn"** –- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the inner TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

14. **"INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn"** –- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:

    a) each record begins with a 4 digit byte count = 0120
    b) the byte count is followed by the 4 asterisk record sentinel
    c) the record type is ACK or ACKR
    d) the last character is a #, based on the byte count in the first four digits. *Applicable to State Acknowledgement Transmissions Only.*

15. **"INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. *Applicable to State Acknowledgement Transmissions Only.*

16. **"INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn"** -- If any of the following conditions exist in an inner envelope:

    a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
    b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
    c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. *Applicable to State Acknowledgement Transmissions Only.*

Communication Error Messages continued

17. **"INVALID JULIAN DAY IN THE TRANA RECORD"** -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. ***Not Applicable to State Acknowledgement Trans***.

18. **"INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN"** **F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO"** –- **EMS** will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record.

19. **"INVALID PRODUCTION-TEST CODE – P = PRODUCTION, T = TEST"** –- **EMS** will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal "T" or "P".

20. **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** –- **EMS** will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.

21. **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** -- **EMS** will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record**. The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.

22. **"INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"**-- **EMS** will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.

23. **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** -- **EMS** will reject the entire transmission Error Ack message after the first occurrence of this alidation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record.
   If an error is encountered, no further validation will take place after this first error is encountered.

24. **"INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN"** -- **EMS** will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. ***Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

25. **"INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn."** –- **EMS** will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only*.

26. **"INVALID TOTAL FORM COUNT IN RECAP"** -- **EMS** will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.

27. **"INVALID TOTAL RETURN COUNT IN RECAP RECORD"** -- **EMS** will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.

28. **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** -- **EMS** will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.

29. **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** -- **EMS** will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.

30. **"INVALID TRANSMISSION TYPE CODE"** -- **EMS** will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:

        " " (blank) = regular 1040 Electronic Filing
        "D" = ETD
        "N" = ETD Online
        "O" = Online Filing
        "Z" = State Acknowledgement

31. **"THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT"** -- **EMS** will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.

32. **"MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn"** –- **EMS** will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. *Applicable to State Acknowledgement Transmissions Only.*

Communication Error Messages continued

33. **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** -- **EMS** will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. ***Not Applicable to State Acknowledgement Transmissions.***

34. **"NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION"** -- **EMS** will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. ***Applicable to State Acknowledgement Transmissions Only.***

35. **"NO FORMS WITHIN THE TRANSMISSION"** -- **EMS** will reject the entire transmission when there are no ETD forms within a transmission.

36. **"NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn"** –- **EMS** will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANA is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
      Applicable to State Acknowledgement Transmissions Only.

37. **"NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn"** -- If the second record in the inner envelope is not a correctly formatted TRANB record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANB is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
      Applicable to State Acknowledgement Transmissions Only.

38. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM**" – EMS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.

39. **"NO RETURNS WITHIN THE TRANSMISSION"** -- EMS will reject the entire transmission when there are no returns within a transmission.

Communication Error Messages continued

40. **"NO TRANA RECORD RECEIVED"** -- EM**S** will reject the transmission when the first record byte count and end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "TRANA" is not in columns 9-14, or byte count is >120 characters or is not **numeric, or <CR> or <LF> is imbedded within the record**.

41. "**NO TRANB RECORD RECEIVED**" -- **EMS** will reject the entire transmission when the second record byte count and end-of-record indicator (#)do **not agree, or record sentinel (****) is not present, or "TRANB" is** not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.

42. **"NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn"** – **EMS** will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

43. **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** --- **EMS** will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. *Not applicable to inner TRANA of State Acknowledgement Transmission.*

44. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUM RECORD" – EMS will reject the entire transmission when the SUM record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

45. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUMETD RECORD" – EMS will reject the entire transmission when the SUMETD record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

46. **"THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST"** –- EMS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. *Applicable to State Acknowledgement Transmissions Only.*

47. **"TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"** --- EMS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

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APPENDIX J

Acronym List

ACRONYM LIST

ACK	Acknowledgment
AES	Advanced Encryption Standard
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
ECC-MEM	Enterprise Computing Center at Memphis, TN
ECC-MTB	Enterprise Computing Center at Martinsburg, WV
EFS	Electronic Filing System
EIN	Employer Identification Number
EMS	Electronic Management System
ETA	Electronic Tax Administration
EFIN	Electronic Filer Identification Number
ETIN	Electronic Transmitter Identification Number
IMF	Individual Master File
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
GTX	Global Transaction Key
HTML	Hypertext Markup Language
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
LF	Line Feed
MeF	Modernized E-File
PATS	Participants Acceptance Testing
NAK	Negative Acknowledgment (or error acknowledgment)
NIST	National Institute of Standards and Technology
OS	Operating System
PIN	Personal Identification Number
PY	Processing Year
RC4	Rivest Cipher 4
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer

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SECTION C

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"TRANAb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 -	23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020	TRANSMITTER'S NAME		35	24 -	58	A/N
0030	TYPE OF TRANSMITTER		16	59 -	74	"PREPARER" OR "PREPARER'S AGENT"
0040	PROCESSING SITE		1	75 -	75	"B" = OGDEN
0050	TRANSMISSION DATE		8	76 -	83	N FORMAT: YYYYMMDD
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)		7	84 -	90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070	JULIAN DATE		3	91 -	93	N RANGE: 001-365
0080	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DATE IN (FIELD 0070)		2	94 -	95	N

NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT		1	96 -	96	"A" = ASCII
0100	RECORD TYPE INDICATOR		1	97 -	97	"F" = FIXED "V" = VARIABLE
0110	RESERVED		6	98 -	103	IRS USE ONLY
0120	FILLER		5	104 -	108	BLANKS
0130	RESERVED		1	109 -	109	BLANKS
0140	PROCESSING YEAR		1	110 -	110	"C" = CURRENT "P" = PRIOR
0150	RESERVED		6	111 -	116	IRS USE ONLY
0160	PRODUCTION-TEST CODE		1	117 -	117	"P" = PRODUCTION "T" = TEST
0170	TRANSMISSION TYPE CODE		1	118 -	118	"F" = FIDUCIARY RETURN
0180	RESERVED		1	119 -	119	IRS USE ONLY
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

```
FIELD  IDENTIFICATION               FORM   LENGTH CHAR - POS   FIELD
NO.                                 REF.                       DESCRIPTION
----   ----------------------------- ----   ------ ----   ----  --------------------

       BYTE COUNT                                4   1 -    4   0120

       START RECORD SENTINEL                     4   5 -    8   "****"

0000   RECORD IDENTIFICATION                     6   9 -   14   "TRANBb"

0010   EMPLOYER IDENTIFICATION                   9  15 -   23   N (MUST MATCH SAME
       NUMBER (EIN) OF TRANSMITTER                                FIELD ON "TRANA"
                                                                  RECORD)

0020   ADDRESS                                  35  24 -   58   A/N

0030   CITY, STATE, ZIP CODE                    35  59 -   93   A/N

0040   AREA CODE, TELEPHONE NO.                 10  94 -  103   N

0050   FILLER                                   16 104 -  119   BLANKS

       RECORD TERMINUS CHARACTER                 1 120 -  120   "#"
```

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1144
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RETbbb"
0001	TYPE		6	15 - 20	"1041bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0006	FILLER		1	42 - 42	BLANK
0007	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01" OR "02"

NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F.
        VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS
                RELATED TO A FORM 8453-F.
        VALUE = "02" AUTHENTICATION RECORD MUST BE PART OF THE ELECTRONIC RETURN.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0010	FISCAL YEAR BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0025	SECTION 642i		1	61 - 61	"X" OR BLANK
0030	NAME CONTROL		4	62 - 65	A/N
0040	EMPLOYER IDENTIFICATION NUMBER	C	9	66 - 74	N
0050	DATE ENTITY CREATED	D	8	75 - 82	FORMAT: YYYYMMDD
0060	ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83 - 117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
0070	GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118 - 152	A/N OR BLANK
*0075	GRANTOR NAME		6	153 - 158	"STMbnn" OR BLANK
0080	FIDUCIARY NAME LINE		35	159 - 193	A/N
0085	IN CARE OF NAME LINE		35	194 - 228	A/N
0090	STREET ADDRESS - DOMESTIC		35	229 - 263	A/N
0095	FOREIGN ADDRESS, LINE 1		35	264 - 298	A/N OR BLANK
0097	FOREIGN ADDRESS, LINE 2		35	299 - 333	A/N OR BLANK
0100	CITY or TOWN		22	334 - 355	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	STATE		2	356 - 357	A/N

NOTE: FOR FOREIGN COUNTRIES ".b" (PERIOD AND A BLANK SPACE) IS ALLOWED

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0115	FOREIGN COUNTRY CODE		2	358 - 359	ALPHA OR BLANK
0120	ZIP CODE		12	360 - 371	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0130	DECEDENT ESTATE	A	1	372 - 372	"X" OR BLANK
0140	SIMPLE TRUST	A	1	373 - 373	"X" OR BLANK
0150	COMPLEX TRUST	A	1	374 - 374	"X" OR BLANK
0151	QUALIFIED DISABILITY TRUST	A	1	375 - 375	"X" OR BLANK
0152	ESBT	A	1	376 - 376	"X" OR BLANK
0160	GRANTOR TYPE TRUST	A	1	377 - 377	"X" OR BLANK

NOTE: GRANTOR TRUSTS MAY USE NEW STATEMENT FIELD 0905 TO PROVIDE THE INFORMATION REQUIRED PER THE INSTRUCTIONS FOR FORM 1041. OPTIONAL STATEMENT FIELD 0910 MAY ALSO BE USED IF ADDITIONAL SPACE IS NEEDED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	BANKRUPTCY ESTATE-CHPT. 7	A	1	378 - 378	NO ENTRY
0180	BANKRUPTCY ESTATE-CHPT. 11	A	1	379 - 379	NO ENTRY
0190	POOLED INCOME FUND	A	1	380 - 380	"X" OR BLANK
@0200	POOLED INCOME FUND STATEMENT	A	6	381 - 386	"STMbnn" OR BLANK
0210	INITIAL RETURN BOX	F	1	387 - 387	"X" OR BLANK
0220	FINAL RETURN BOX	F	1	388 - 388	"X" OR BLANK
0230	AMENDED RETURN BOX	F	1	389 - 389	NO ENTRY
0240	CHANGE IN FIDUCIARY	F	1	390 - 390	"X" OR BLANK
0250	CHANGE IN FIDUCIARY'S NAME	F	1	391 - 391	"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	392 - 392	"X" OR BLANK
0265	CHANGE IN TRUST'S NAME	F	1	393 - 393	"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	394 - 400	N OR BLANK RANGE 0000000 - 9999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	401 - 401	"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	402 - 402	"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2))	E	1	403 - 403	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0309	SECTION 645 ELECTION INDICATOR	G	1	404 - 404	X OR BLANK
0310	INTEREST INCOME	1	12	405 - 416	N ***
0320	TOTAL ORDINARY DIVIDENDS	2	12	417 - 428	N ***
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	429 - 440	N
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	441 - 452	N
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	453 - 464	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	465 - 476	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	477 - 488	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	489 - 500	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	501 - 512	N
0375	FORM 4684	7	9	513 - 521	"FORM 4684" OR BLANK
0380	SOURCE OF OTHER INCOME	8	30	522 - 551	A/N OR BLANK
*0385	SOURCE OF OTHER INCOME	8	6	552 - 557	"STMbnn" OR BLANK
0390	OTHER INCOME	8	12	558 - 569	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	570 - 581	N
0410	FORM 4952 ATTACHED	10	1	582 - 582	"X" OR BLANK
0420	INTEREST	10	12	583 - 594	N ***
0430	TAXES	11	12	595 - 606	N ***
0440	FIDUCIARY FEES	12	12	607 - 618	N ***
0450	CHARITABLE DEDUCTIONS	13	12	619 - 630	N ***
0455	CHARITABLE DEDUCTION STATEMENT	13	6	631 - 636	"STMbnn" OR BLANK
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	637 - 648	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0470	NATURE OF OTHER DEDUCTIONS	15	6	649 - 654	"STMbnn OR BLANK"

NOTE: ESTATES AND TRUSTS MUST USE THIS STATEMENT FIELD TO EXPLAIN THE ENTRY IN FIELD 0480, LINE 15a OF FORM 1041, PAGE 1. THIS STATEMENT IS INTENDED TO SERVE THE SAME PURPOSE OF THE ATTACHMENT REQUIRED FOR LINE 15a IF THE RETURN WERE FILED ON PAPER. EXPLANATIONS MAY NOT BE ENTERED ON SCHEDULE K-1.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0480	OTHER DEDUCTIONS	15a	12	655 - 666	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	667 - 678	N ***
0510	ADD LINES 10 - 15b	16	12	679 - 690	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	691 - 702	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	703 - 714	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	715 - 721	N
@0540	ESTATE TAX DEDUCTION	19	6	722 - 727	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	728 - 739	N ***
0560	EXEMPTION AMOUNT	20	12	740 - 751	N ***
0570	ADD LINES 18 - 20	21	12	752 - 763	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	764 - 775	N
0590	TOTAL TAX (SCHEDULE G)	23	12	776 - 787	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	788 - 798	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	799 - 810	N
0620	CURRENT YEAR ESTIMATED TAX PAYMENTS PRIOR YEAR ES CREDIT	24a	12	811 - 822	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	823 - 834	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	835 - 846	N
0680	TAX PAID WITH EXTENSION FILE	24d	12	847 - 858	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	859 - 864	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	865 - 865	"X" or blank

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	866 - 877	N ***
0710	FORM 2439 AMOUNT	24f	12	878 - 889	N
0720	FORM 4136 AMOUNT	24g	12	890 - 901	N
0740	TOTAL	24h	12	902 - 913	N
0750	TOTAL (ADD LINES 24c – 24e AND 24h)	25	12	914 - 925	N ***
0770	ESTIMATED TAX PENALTY	26	12	926 - 937	N ***
0780	TAX DUE	27	12	938 - 949	N
0790	OVERPAYMENT	28	12	950 - 961	N
0800	AMOUNT CREDITED TO NEXT TAX YEAR	29a	12	962 - 973	N ***
0810	REFUNDED AMOUNT	29b	12	974 - 985	N ***
0815	FIDUCIARY SIGNATURE		5	986 - 990	N
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY)		9	991 - 999	N OR BLANK

NOTE: TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT SEND ESTIMATED
        TAX PAYMENTS ELECTRONICALLY VIA EFTPS

0825	PAID PREPARER AUTHORIZATION YES BOX		1	1000- 1000	"X" OR BLANK
0826	PAID PREPARER AUTHORIZATION NO BOX		1	1001 - 1001	"X" OR BLANK
0830	PREPARER'S NAME		35	1002 - 1036	A/N OR BLANK
0840	PREPARER SELF-EMPLOYED		1	1037 - 1037	"X" OR BLANK
0850	PREPARER'S TIN		9	1038 - 1046	Pnnnnnnnn or nnnnnnnnn OR BLANK

NOTE: BEGINNING TAX YEAR 2011 (PROCESSING YEAR 2012), TAX RETURNS MAY BE REJECTED
      IF AN SSN, OR ANY NUMBER THAT IS NOT A PTIN, IS INCLUDED IN THIS FIELD.

+0860	PREPARER'S FIRM		27	1047 – 1073	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	1074 – 1082	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	1083 - 1121	A/N OR BLANK
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1122 - 1131	N OR BLANK
*0905	GRANTOR TRUST ATTACHMENT		6	1132 - 1137	"STMbnn"
*0910	OPTIONAL INFORMATION		6	1138 - 1143	"STMbnn" OR BLAMK
	RECORD TERMINUS CHARACTER		1	1144 - 1144	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0623
	START RECORD SENTINEL		4	5 - 8	"****"
0920	RECORD ID		6	9 - 14	"RETbbb"
0921	TYPE		6	15 - 20	"1041bb"
0922	PAGE NUMBER		5	21 - 25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0924	FILLER		1	35 - 35	BLANK
0925	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0926	FILLER		1	42 - 42	BLANK
0927	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01" OR "02"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45 - 50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51 - 62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63 - 74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75 - 86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87 - 98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99 - 110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111 - 122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123 - 134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135 - 146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147 - 158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159 - 170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171 - 182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183 - 194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195 - 206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207 - 218	N
*1100	SEPARATE SHARE RULE	B-7	6	219 - 224	"STMbnn" OR BLANK
1110	ACCOUNTING INCOME	B-8	12	225 - 236	N
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237 - 248	N
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249 - 260	N
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261 - 272	N
1150	TAX EXEMPT INCOME	B-12	12	273 - 284	N
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285 - 296	N
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297 - 308	N
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309 - 320	N
1205	TAX FROM RATE SCHEDULE OR SCHEDULE D	G-1a	12	321 - 332	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	333 - 344	N
1220	OTHER TAX DESCRIPTION	G-1b	20	345 - 364	NO ENTRY
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	365 - 376	N***
1230	TOTAL TAX	G-1d	12	377 - 388	N
1240	CREDIT FORM 1116	G-2a	12	389 - 400	N ***
1290	GENERAL BUSINESS CREDIT	G-2b	12	401 - 412	N***
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2c	12	413 - 424	N***
1305	BOND CREDITS (FORM 8912)	G-2d	12	425 - 436	NO ENTRY
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	437 - 448	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1315	QZAB AMOUNT	G-4	12	449 - 460	NO ENTRY
1320	LINE 1d MINUS LINE 3	G-4	12	461 - 472	N
1330	RECAPTURE TAXES FORM 4255	G-5	1	473 - 473	"X" OR BLANK
1340	RECAPTURE TAXES FORM 8611	G-5	1	474 - 474	NO ENTRY
1350	RECAPTURE TAXES	G-5	12	475 - 486	N
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	487 - 498	N
@1366	COMPUTATION SCHEDULE	G-7	6	499 - 504	"STMbnn" OR BLANK
+1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST OR SEC641(c) LITERAL	G-7	22	505 - 526	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C)INTEREST" "SEC 641(C)bbbbbbbbbbbbb OR BLANK"
1368	TAX OR INTEREST DUE	G-7	12	527 - 538	N
1370	TOTAL TAX (ADD LINES 4 - 6)	G-7	12	539 - 550	N ***
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	551 - 556	"STMbnn" OR BLANK
1390	TAX EXEMPT INCOME - YES BOX	1	1	557 - 557	"X" OR BLANK
1395	TAX EXEMPT INCOME - NO BOX	1	1	558 - 558	"X" OR BLANK
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	559 - 570	N
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	571 - 571	"X" OR BLANK
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	572 - 572	"X" OR BLANK
1430	FOREIGN ACCOUNT - YES BOX	3	1	573 - 573	"X" OR BLANK
1435	FOREIGN ACCOUNT NO BOX	3	1	574 - 574	"X" OR BLANK
1440	NAME OF FOREIGN COUNTRY	3	33	575 - 607	A/N
1450	FOREIGN TRUST - YES BOX	4	1	608 - 608	"X" OR BLANK
1452	FOREIGN TRUST NO BOX	4	1	609 - 609	"X" OR BLANK
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	610 - 610	"X" OR BLANK
@1458	IF YES, REQUIRED ATTACHMENT	5	6	611 - 616	"STMbnn" OR BLANK
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	617 - 617	"X" OR BLANK
1470	COMPLEX TRUST	6	1	618 - 618	"X" OR BLANK
1480	SEC. 643 (e)(3) ELECTION (SCHEDULE D)	7	1	619 - 619	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1490	DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	620 - 620	"X" OR BLANK
1500	ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX	9	1	621 - 621	"X" OR BLANK
1505	ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX	9	1	622 - 622	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	623 - 623	"#"

SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0694
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0080	CASH ACCOUNTING METHOD	F(1)	1	227 - 227	"X" OR BLANK
0090	ACCRUAL ACCOUNTING METHOD	F(2)	1	228 - 228	"X" OR BLANK
0100	OTHER ACCOUNTING METHOD	F(3)	1	229 - 229	"X" OR BLANK
0110	OTHER METHOD TYPE	F(3)	25	230 - 254	A/N OR BLANK
0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - YES BOX	G	1	255 - 255	"X" OR BLANK
0125	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - NO BOX	G	1	256 - 256	"X" OR BLANK
0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H	1	257 - 257	"X" OR BLANK
0132	PAYMENTS MADE IN 2011 WHICH REQUIRE FORM 1099 YES BOX	I	1	258 - 258	"X" OR BLANK
0133	PAYMENTS MADE IN 2011 WHICH REQUIRE FORM 1099 NO BOX	I	1	259 - 259	"X" OR BLANK
0135	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099 YES BOX	J	1	260 - 260	"X" OR BLANK
0136	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099 NO BOX	J	1	261 - 261	"X" OR BLANK

SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0138	GROSS RECEIPTS	1	12	262 - 273	N
0140	STATUTORY EMPLOYEE EARNINGS	1c	1	274 - 274	X OR BLANK
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	275 - 280	"STMbnn" OR BLANK
0170	RETURNS/ALLOWANCES	2	12	281 - 292	N
0180	SUBTRACT LINE 2 FROM LINE 1	3	12	293 - 304	N
0190	COST OF GOODS SOLD	4	12	305 - 316	N
0200	GROSS PROFIT	5	12	317 - 328	N
0210	OTHER INCOME	6	12	329 - 340	N
0220	GROSS INCOME	7	12	341 - 352	N
0230	ADVERTISING	8	12	353 - 364	N
0250	CAR/TRUCK EXPENSES	9	12	365 - 376	N
0260	COMMISSIONS/FEES	10	12	377 - 388	N
0265	CONTRACT LABOR	11	12	389 - 400	N
0270	DEPLETION	12	12	401 - 412	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	413 - 424	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	425 - 436	N
0300	INSURANCE	15	12	437 - 448	N
*0310	FORM 1098 EXPLANATION	16a	6	449 - 454	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	455 - 466	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	467 - 472	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	473 - 484	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	485 - 496	N
0360	OFFICE EXPENSE	18	12	497 - 508	N
0370	PENSION/PROFIT SHARING	19	12	509 - 520	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	521 - 532	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	533 - 544	N
0400	REPAIRS/MAINTENANCE	21	12	545 - 556	N
0410	SUPPLIES	22	12	557 - 568	N
0420	TAXES/LICENSES	23	12	569 - 580	N
0430	TRAVEL	24a	12	581 - 592	N
0440	DEDUCTIBLE MEALS AND ENTERTAINMENT	24b	12	593 - 604	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0470	UTILITIES	25	12	605 - 616	N
0480	WAGES	26	12	617 - 628	N
0490	OTHER EXPENSES	27	12	629 - 640	N
0500	TOTAL EXPENSES	28	12	641 - 652	N
0510	TENTATIVE PROFIT/LOSS	29	12	653 - 664	N
0520	HOME BUSINESS EXPENSE	30	12	665 - 676	N
0530	PAL INDICATOR	31	3	677 - 679	"PAL" OR BLANK
0540	NET PROFIT/LOSS	31	12	680 - 691	N
0550	ALL INVESTMENT AT RISK	32a	1	692 - 692	"X" OR BLANK
0560	SOME INVESTMENT NOT AT RISK	32b	1	693 - 693	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	694 - 694	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0457
	START RECORD SENTINEL		4	5 - 8	"****"
0580	RECORD ID		6	9 - 14	"SCHbbb"
0581	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0582	PAGE NUMBER		5	21 - 25	"PG02b"
0583	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0584	FILLER		1	35 - 35	BLANK
0585	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001- 9999999
0590	CLOSING INVENTORY COST METHOD	33a	1	43 - 43	"X" OR BLANK
0600	LOWER COST/MARKET	33b	1	44 - 44	"X" OR BLANK
0610	OTHER CLOSING INVENTORY METHOD	33c	1	45 - 45	"X" OR BLANK
@0620	OTHER METHOD EXPLANATION	33c	6	46 - 51	"STMbnn" OR BLANK
0630	CHANGE INVENTORY - YES BOX	34	1	52 - 52	"X" OR BLANK
0635	CHANGE INVENTORY - NO BOX	34	1	53 - 53	"X" OR BLANK
@0640	CHANGE INVENTORY EXPLANATION	34	6	54 - 59	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	60 - 71	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	72 - 77	"STMbnn" OR BLANK
0670	PURCHASES	36	12	78 - 89	N
0680	COST OF LABOR	37	12	90 - 101	N
0690	MATERIALS/SUPPLIES	38	12	102 - 113	N
0700	OTHER COSTS	39	12	114 - 125	N
0710	TOTAL COSTS	40	12	126 - 137	N
0720	ENDING INVENTORY	41	12	138 - 149	N
0730	COST OF GOODS SOLD	42	12	150 - 161	N
0740	VEHICLE SERVICE DATE	43	8	162 - 169	YYYYMMDD OR BLANK
0750	BUSINESS MILES	44a	6	170 - 175	N
0760	COMMUTING MILES	44b	6	176 - 181	N
0770	OTHER MILES	44c	6	182 - 187	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0780	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - YES BOX	45	1	188 - 188	"X" OR BLANK
0785	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - NO BOX	45	1	189 - 189	"X" OR BLANK
0790	ANOTHER VEHICLE FOR PERSONAL USE - YES BOX	46	1	190 - 190	"X" OR BLANK
0795	ANOTHER VEHICLE FOR PERSONAL USE - NO BOX	46	1	191 - 191	"X" OR BLANK
0800	EVIDENCE TO SUPPORT DEDUCTION YES BOX	47a	1	192 - 192	"X" OR BLANK
0805	EVIDENCE TO SUPPORT DEDUCTION NO BOX	47a	1	193 - 193	"X" OR BLANK
0810	EVIDENCE WRITTEN - YES BOX	47b	1	194 - 194	"X" OR BLANK
0815	EVIDENCE WRITTEN - NO BOX	47b	1	195 - 195	"X" OR BLANK
@0820	OTHER EXPENSES	PT V	6	196 - 201	"STMbnn" OR BLANK

NOTE: IF MORE THAN (9) EXPLANATIONS FOR PART V ARE NECCESSARY OR THE
       SPACE ALLOWED IS INSUFFICIENT USE FIELD @0820 AS A STATEMENT
       (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST
       EXPLANATION.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0830	OTHER EXPENSES (SPECIFY)	PT V	15	202 - 216	A/N
0840	OTHER EXPENSES	PT V	12	217 - 228	N
0850	OTHER EXPENSES (SPECIFY)	PT V	15	229 - 243	A/N
0860	OTHER EXPENSES	PT V	12	244 - 255	N
0870	OTHER EXPENSES (SPECIFY)	PT V	15	256 - 270	A/N
0880	OTHER EXPENSES	PT V	12	271 - 282	N
0890	OTHER EXPENSES (SPECIFY)	PT V	15	283 - 297	A/N
0900	OTHER EXPENSES	PT V	12	298 - 309	N
0910	OTHER EXPENSES (SPECIFY)	PT V	15	310 - 324	A/N
0920	OTHER EXPENSES	PT V	12	325 - 336	N
0930	OTHER EXPENSES (SPECIFY)	PT V	15	337 - 351	A/N
0940	OTHER EXPENSES	PT V	12	352 - 363	N
0950	OTHER EXPENSES (SPECIFY)	PT V	15	364 - 378	A/N
0960	OTHER EXPENSES	PT V	12	379 - 390	N
0970	OTHER EXPENSES (SPECIFY)	PT V	15	391 - 405	A/N
0980	OTHER EXPENSES	PT V	12	406 - 417	N
0990	OTHER EXPENSES (SPECIFY)	PT V	15	418 - 432	A/N
1000	OTHER EXPENSES	PT V	12	433 - 444	N
1010	TOTAL OTHER EXPENSES	48	12	445 - 456	N
	RECORD TERMINUS CHARACTER		1	457 - 457	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0296
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"C-EZbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001- 9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0072	PAYMENTS MADE IN 2011 WHICH FORM 1099 YES BOX	F	1	227 - 227	"X" OR BLANK
0073	PAYMENTS MADE IN 2011 WHICH FORM 1099 NO BOX	F	1	228 - 228	"X" OR BLANK
0075	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099? YES BOX	G	1	229 - 229	"X" OR BLANK
0076	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099? NO BOX	G	1	230 - 230	"X" OR BLANK
0090	TOTAL GROSS RECEIPTS	1	1	231 - 231	"X" OR BLANK
@0100	GROSS RECEIPTS EXPLANATION	1	6	232 - 237	"STMbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	238 - 249	N
0120	NET PROFIT	3	12	250 - 261	N
0130	VEHICLE SERVICE DATE	4	8	262 - 269	YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0140	BUSINESS MILES	5a	6	270 - 275	N
0150	COMMUTING MILES	5b	6	276 - 281	N
0160	OTHER MILES	5c	6	282 - 287	N
0170	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS – YES BOX	6	1	288 - 288	"X" OR BLANK
0175	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS – NO BOX	6	1	289 - 289	"X" OR BLANK
0180	ANOTHER VEHICLE FOR PERSONAL USE – YES BOX	7	1	290 - 290	"X" OR BLANK
0185	ANOTHER VEHICLE FOR PERSONAL USE – NO BOX	7	1	291 - 291	"X" OR BLANK
0190	EVIDENCE TO SUPPORT DEDUCTION YES BOX	8a	1	292 - 292	"X" OR BLANK
0195	EVIDENCE TO SUPPORT DEDUCTION NO BOX	8a	1	293 - 293	"X" OR BLANK
0200	EVIDENCE WRITTEN - YES BOX	8b	1	294 - 294	"X" OR BLANK
0205	EVIDENCE WRITTEN - NO BOX	8b	1	295 - 295	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	296 - 296	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0913
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	43 - 48	"STMb97" OR BLANK

> NOTE: IF MORE THAN FIVE (5) SHORT TERM AND/OR FIVE (5) LONG TERM PROPERTIES
>   NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED,
>   USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II.
>   THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0030	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	49 - 68	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1a(b)	8	69 - 76	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0050	TRANSACTION 1 DATE SOLD	PT I 1a(c)	8	77 - 84	FORMAT: YYYYMMDD OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1a(d)	12	85 - 96	N
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1a(e)	12	97 - 108	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	109 - 120	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	121 - 140	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1a(b)	8	141 - 148	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0110	TRANSACTION 2 DATE SOLD	PT I 1a(c)	8	149 - 156	FORMAT: YYYYMMDD OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1a(d)	12	157 - 168	N
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1a(e)	12	169 - 180	N
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	181 - 192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	193 - 212	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1a(b)	8	213 - 220	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1a(c)	8	221 - 228	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1a(d)	12	229 - 240	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1a(e)	12	241 - 252	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1a(f)	12	253 - 264	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	265 - 284	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1a(b)	8	285 - 292	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1a(c)	8	293 - 300	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1a(d)	12	301 - 312	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1a(e)	12	313 - 324	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	325 - 336	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	337 - 356	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1a(b)	8	357 - 364	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1a(c)	8	365 - 372	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1a(d)	12	373 - 384	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1a(e)	12	385 - 396	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	397 - 408	N

SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0380	ST GAIN OR LOSS TOTAL FROM STATEMENT IN LIEU OF SCHEDULE D-1 (USE FIELD 0020 TO REFERENCE STATEMENT)	PT I 1b(f)	12	409 - 420	N
0750	ST GAIN/LOSS FROM FORMS 4684, 6252, 6781, AND 8824	PT I 2(f)	12	421 - 432	N
0760	ST GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	433 - 444	N
0780	ST CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	445 - 456	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	457 - 468	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	469 - 488	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6a(b)	8	489 - 496	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6a(c)	8	497 - 504	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6a(d)	12	505 - 516	N
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6a(e)	12	517 - 528	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	529 - 540	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	541 - 560	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6a(b)	8	561 - 568	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6a(c)	8	569 - 576	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6a(d)	12	577 - 588	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6a(e)	12	589 - 600	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	601 - 612	N

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FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS   FIELD
NO.                              REF.                       DESCRIPTION
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0920  TRANSACTION 3                PT II    20  613 -  632  A/N
      DESCRIPTION OF PROPERTY      6a(a)

0930  TRANSACTION 3                PT II     8  633 -  640  FORMAT: YYYYMMDD OR
      DATE ACQUIRED                6a(b)                     "VARIOUS " OR "INHERIT "
                                                            OR BLANK

0940  TRANSACTION 3                PT II     8  641 -  648  FORMAT:  YYYYMMDD
      DATE SOLD                    6a(c)                      OR BLANK

0950  TRANSACTION 3                PT II    12  649 -  660  N
      GROSS SALES PRICE            6a(d)

0960  TRANSACTION 3                PT II    12  661 -  672  N
      COST OR OTHER BASIS          6a(e)

0970  TRANSACTION 3                PT II    12  673 -  684  N
      GAIN OR LOSS ENTIRE YEAR     6a(f)

0980  TRANSACTION 4                PT II    20  685 -  704  A/N
      DESCRIPTION OF PROPERTY      6a(a)

0990  TRANSACTION 4                PT II     8  705 -  712  FORMAT: YYYYMMDD OR
      DATE ACQUIRED                6a(b)                     "VARIOUS " OR "INHERIT "
                                                            OR BLANK

1000  TRANSACTION 4                PT II     8  713 -  720  FORMAT:  YYYYMMDD
      DATE SOLD                    6a(c)                      OR BLANK

1010  TRANSACTION 4                PT II    12  721 -  732  N
      GROSS SALES PRICE            6a(d)

1020  TRANSACTION 4                PT II    12  733 -  744  N
      COST OR OTHER BASIS          6a(e)

1030  TRANSACTION 4                PT II    12  745 -  756  N
      GAIN OR LOSS ENTIRE YEAR     6a(f)

1040  TRANSACTION 5                PT II    20  757 -  776  A/N
      DESCRIPTION OF PROPERTY      6a(a)

1050  TRANSACTION 5                PT II     8  777 -  784  FORMAT: YYYYMMDD OR
      DATE ACQUIRED                6a(b)                     "VARIOUS " OR "INHERIT"
                                                            OR BLANK

1060  TRANSACTION 5                PT II     8  785 -  792  FORMAT:  YYYYMMDD
      DATE SOLD                    6a(c)                      OR BLANK

1070  TRANSACTION 5                PT II    12  793 -  804  N
      GROSS SALES PRICE            6a(d)

1080  TRANSACTION 5                PT II    12  805 -  816  N
      COST OR OTHER BASIS          6a(e)

1090  TRANSACTION 5                PT II    12  817 -  828  N
      GAIN OR LOSS ENTIRE YEAR     6a(f)
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  FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
  NO.                               REF.                      DESCRIPTION
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+1150   LT GAIN OR LOSS TOTAL FROM   PT II    12  829 -  840  N
        STATEMENT IN LIEU OF         6b(f)
        SCHEDULE D-1 (USE FIELD 0020
        TO REFERENCE STATEMENT)

 1580   LT GAIN/LOSS FROM            PT II    12  841 -  852  N
        FORMS 2439, 4684, 6252,      7(f)
        6781, AND 8824

 1590   LT CAPITAL GAIN OR           PT II    12  853 -  864  N
        LOSS FROM PARTNERSHIPS,      8(f)
        S CORP. AND OTHER FIDUCIARIES
        ENTIRE YEAR

 1600   CAPITAL GAIN DISTRIBUTION    PT II    12  865 -  876  N ***
        ENTIRE YEAR                  9(f)

 1610   GAIN FROM FORM 4797 ENTIRE   PT II    12  877 -  888  N ***
        YEAR                         10(f)

 1620   LT CAPITAL LOSS              PT II    12  889 -  900  N ***
        CARRYOVER (SCHEDULE D)       11(f)
        ENTIRE YEAR

 1640   NET LONG TERM GAIN OR LOSS   PT II    12  901 -  912  N
        ENTIRE YEAR                  12(f)


        RECORD TERMINUS CHARACTER              1  913 -  913  "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0455
	START RECORD SENTINEL		4	5 - 8	"****"
1643	RECORD ID		6	9 - 14	"SCHbbb"
1644	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
1645	PAGE NUMBER		5	21 - 25	"PG02b"
1646	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1647	FILLER		1	35 - 35	BLANK
1648	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 13(1)	12	43 - 54	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 13(2)	12	55 - 66	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 13(3)	12	67 - 78	N
1671	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: BENEFICIARIES	PT III 14a(1)	12	79 - 90	N
1672	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (ESTATES AND TRUSTS)	PT III 14a(2)	12	91 - 102	N
1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (TOTAL)	PT III 14a(3)	12	103 - 114	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 14b(1)	12	115 - 126	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 14b(2)	12	127 - 138	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 14b(3)	12	139 - 150	N
1681	28% RATE GAIN OR LOSS (BENEFICIARIES)	PT III 14c(1)	12	151 - 162	N
1682	28% RATE GAIN OR LOSS (ESTATE OR TRUST)	PT III 14c(2)	12	163 - 174	N
1683	28% RATE GAIN OR LOSS (TOTAL)	PT III 14c(3)	12	175 - 186	N
1710	TOTAL NET GAIN OR LOSS: (BENEFICIARIES)	PT III 15(1)	12	187 - 198	N
1720	TOTAL NET GAIN OR LOSS: (ESTATES OR TRUSTS)	PT III 15(2)	12	199 - 210	N
1730	TOTAL CAPITAL GAIN TOTAL	PT III 15(3)	12	211 - 222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1760	LINE 15, COL. 3	PT IV 16	12	223 - 234	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22 OR FORM 990-T, LINE 34	PT V 17	12	235 - 246	N
1780	SMALLER OF LINE 14a OR 15 COLUMN 2	PT V 18	12	247 - 258	N
1790	QUALIFIED DIVIDENDS FORM 1041, LINE 2b(2) OR 990-T	PT V 19	12	259 - 270	N
1800	ADD LINE 18 AND LINE 19	PT V 20	12	271 - 282	N
1810	AMOUNT FROM FORM 4952, LINE 4g	PT V 21	12	283 - 294	N
1820	SUBTRACT LINE 21 FROM LINE 20	PT V 22	12	295 - 306	N
1830	SUBTRACT LINE 22 FROM LINE 17	PT V 23	12	307 - 318	N
1840	SMALLER OF LINE 17 OR MAXIMUM AMOUNT FOR CURRENT TAX YEAR	PT V 24	12	319 - 330	N
1845	YES BOX	PT V 25	1	331 - 331	X OR BLANK
1850	NO BOX	PT V 25	1	332 - 332	X OR BLANK
1855	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 25	12	333 - 344	N
1860	SUBTRACT LINE 25 FROM LINE 24	PT V 26	12	345 - 356	N
1895	YES BOX	PT V 27	1	357 - 357	X OR BLANK
1900	NO BOX	PT V 27	1	358 - 358	X OR BLANK
1905	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 27	12	359 - 370	N
1910	LINE 26 AMOUNT, IF ANY	PT V 28	12	371 - 382	N
1920	SUBTRACT LINE 28 FROM LINE 27	PT V 29	12	383 - 394	N
1930	MULTIPLY LINE 29 x 15% (.15)	PT V 30	12	395 - 406	N
1940	TAX ON LINE 23 AMOUNT	PT V 31	12	407 - 418	N
1950	ADD LINES 30, AND 31	PT V 32	12	419 - 430	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1960	TAX ON LINE 17 AMOUNT	PT V 33	12	431 - 442	N
1970	SMALLER OF LINE 32 OR LINE 33	PT V 34	12	443 - 454	N
	RECORD TERMINUS CHARACTER		1	455 - 455	"#"

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FIELD  IDENTIFICATION                    FORM    LENGTH CHAR - POS  FIELD
NO.                                      REF.                       DESCRIPTION
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       BYTE COUNT                                  4     1 - 4    1136

       START RECORD SENTINEL                       4     5 - 8    "****"

0000   RECORD ID                                   6     9 - 14   "SCHbbb"

0001   SCHEDULE TYPE                               6    15 - 20   "Ebbbbb"

0002   PAGE NUMBER                                 5    21 - 25   "PG01b"

0003   EMPLOYER IDENTIFICATION                     9    26 - 34   N
       NUMBER (EIN)                                                nnnnnnnnn

0004   FILLER                                      1    35 - 35   BLANK

0005   SCHEDULE OCCURRENCE NUMBER                  7    36 - 42   N
                                                                  0000001 -
                                                                  9999999

0010   PAYMENTS REQUIRED - YES BOX     PART I A   1    43 - 43    X OR BLANK

0015   PAYMENTS REQUIRED - NO  BOX     PART I A   1    44 - 44    X OR BLANK

0020   PAYMENTS REQUIRED - YES BOX     PART I B   1    45 - 45    X OR BLANK

0025   PAYMENTS REQUIRED - NO  BOX     PART I B   1    46 - 46    X OR BLANK

0030   PROPERTY ADDRESS                PART I 1aA 37   47 - 83    A/N

0040   PROPERTY ADDRESS                PART I 1aB 37   84 - 84    A/N

0042   PROPERTY ADDRESS                PART I 1aC 37   85 - 106   A/N

0050   PROPERTY TYPE                   PART I 1bA 1   107 - 143   N

0060   PROPERTY TYPE 8                 PART I 1bA 22  144 - 144   A/N

0062   FAIR RENTAL DAYS                PART I 2A  3   145 - 166   N

0070   PERSONAL USE DAYS               PART I 2A  3   167 - 203   N

0080   QJV                             PART I 2A  1   204 - 204   X OR BLANK

0082   PROPERTY TYPE                   PART I 1bB  1  205 - 226   N

0085   PROPERTY TYPE 8                 PART I 1bB 22  227 - 229   A/N

0090   FAIR RENTAL DAYS                PART I 2B  3   230 - 232   N

0095   PERSONAL USE DAYS               PART I 2B  3   233 - 233   N

0100   QJV                             PART I 2B  1   234 - 236   X OR BLANK

0105   PROPERTY TYPE                   PART I 1bC  1  237 - 239   N

0110   PROPERTY TYPE 8                 PART I 1bC 22  240 - 240   A/N

0115   FAIR RENTAL DAYS                PART I 2C  3  241 - 243   N

0120   PERSONAL USE DAYS               PART I 2C  3  244 - 246   N

0125   QJV                             PART I 2C  1  247 - 247   X OR BLANK

0130   RENT RCVD A                     PART I 3A  12 248 - 259   N
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0135	RENT RCVD B	PART I 3B	12	260 - 271	N
0140	RENT RECV C	PART I 3C	12	272 - 283	N
0145	ROYALTIES RCVD A	PART I 4A	12	284 - 295	N
0150	ROYALTIES RCVD B	PART I 4B	12	296 - 307	N
0155	ROYALTIES RCVD C	PART I 4C	12	308 - 319	N
0180	ADVERTISING A	A-5	12	356 - 367	N
0190	ADVERTISING B	B-5	12	368 - 379	N
0200	ADVERTISING C	C-5	12	380 - 391	N
0210	AUTO-TRAVEL A	A-6	12	392 - 403	N
0220	AUTO-TRAVEL B	B-6	12	404 - 415	N
0230	AUTO-TRAVEL C	C-6	12	416 - 427	N
0240	CLEANING-MAINT A	A-7	12	428 - 439	N
0250	CLEANING-MAINT B	B-7	12	440 - 451	N
0260	CLEANING-MAINT C	C-7	12	452 - 463	N
0270	COMMISSIONS A	A-8	12	464 - 475	N
0280	COMMISSIONS B	B-8	12	476 - 487	N
0290	COMMISSIONS C	C-8	12	488 - 499	N
0300	INSURANCE A	A-9	12	500 - 511	N
0310	INSURANCE B	B-9	12	512 - 523	N
0320	INSURANCE C	C-9	12	524 - 535	N
0330	LEGAL-PRO FEES A	A-10	12	536 - 547	N
0340	LEGAL-PRO FEES B	B-10	12	548 - 559	N
0350	LEGAL-PRO FEES C	C-10	12	560 - 571	N
0352	MANAGEMENT FEES A	A-11	12	572 - 583	N
0354	MANAGEMENT FEES B	B-11	12	584 - 595	N
0356	MANAGEMENT FEES C	C-11	12	596 - 607	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	A-12	6	608 - 613	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12	614 - 625	N
0380	MORTGAGE INTEREST B	B-12	12	626 - 637	N
0390	MORTGAGE INTEREST C	C-12	12	638 - 649	N
0400	OTHER INTEREST A	A-13	12	650 - 661	N
0410	OTHER INTEREST B	B-13	12	662 - 673	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0420	OTHER INTEREST C	C-13	12	674 – 685	N
0430	REPAIRS A	A-14	12	686 – 697	N
0440	REPAIRS B	B-14	12	698 – 709	N
0450	REPAIRS C	C-14	12	710 – 721	N
0460	SUPPLIES A	A-15	12	722 – 733	N
0470	SUPPLIES B	B-15	12	734 – 745	N
0480	SUPPLIES C	C-15	12	746 – 757	N
0490	TAXES A	A-16	12	758 – 769	N
0500	TAXES B	B-16	12	770 – 781	N
0510	TAXES C	C-16	12	782 – 793	N
0520	UTILITIES A	A-17	12	794 – 805	N
0530	UTILITIES B	B-17	12	806 – 817	N
0540	UTILITIES C	C-17	12	818 – 829	N
0550	DEPRECIATION EXPENSE OR DEPLETION A	A-18	12	830 – 841	N
0560	DEPRECIATION EXPENSE OR DEPLETION B	B-18	12	842 – 853	N
0570	DEPRECIATION EXPENSE OR DEPLETION C	C-18	12	854 – 865	N
0580	OTHER AMOUNT A	A-19	12	866 – 877	N
0590	OTHER AMOUNT B	B-19	12	878 – 889	N
0595	OTHER DESCRIPTION OPTIONAL STATEMENT RECORD	C-19	6	890 – 895	STMbnn or BLANK
+0600	OTHER AMOUNT C	C-19	12	896 – 907	N
+0610	TOTAL EXPENSES A	A-20	12	908 – 919	N
+0620	TOTAL EXPENSES B	B-20	12	920 – 931	N
0630	TOTAL EXPENSES C	C-20	12	932 – 943	N
0640	SUBTRACT LINE 20 FROM LINE 4 A	A-21	12	944 – 955	N
0650	SUBTRACT LINE 20 FROM LINE 4 B	B-21	12	956 – 967	N
0660	SUBTRACT LINE 20 FROM LINE 4 C	C-21	12	968 – 979	N
0670	RENTAL REAL ESTATE LOSS A	A-22	12	980 – 991	N
0680	RENTAL REAL ESTATE LOSS B	B-22	12	992 –1003	N
0690	RENTAL REAL ESTATE LOSS C	C-22	12	1004 –1015	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0720	TOT ALL AMOUNTS TOTAL RENTAL PROPERTIES	23a	12	1040 -1051	N
0730	TOT ALL AMOUNTS TOTAL ROYALTY PROPERTIES	b	12	1052 -1063	N
0740	TOT ALL AMOUNTS LINE 12	c	12	1064-1075	N
0750	TOT ALL AMOUNTS LINE 18	d	12	1076-1087	N
0760	TOT ALL AMOUNTS LINE 20	e	12	1088-1099	N
0770	TOTAL INCOME	24	12	1100-1111	N
0780	TOTAL LOSSES	25	12	1112-1123	N
0790	TOTAL INCOME OR LOSSS	26	12	1124-1135	N

RECORD TERMINUS CHARACTER   1 1136 – 1136 "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1062
	START RECORD SENTINEL		4	5 - 8	"****"
1000	RECORD ID		6	9 - 14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1007	UNALLOWED PRIOR YR LOSSES YES BOX	27	1	43 - 43	"X" OR BLANK
1008	UNALLOWED PRIOR YR. LOSSES NO BOX	27	1	44 - 44	"X" OR BLANK
1010	PART/S-CORP NAME A	28A(a)	34	45 - 78	A/N OR BLANK
1015	PART/S-CORP: OPTIONAL STATEMENT RECORD	28	6	79 - 84	STMbnn OR BLANK
+1020	PART/S-CORP IND	28A(b)	1	85 - 85	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	28A(c)	1	86 - 86	"X" OR BLANK
+1040	PART/S-CORP EIN	28A(d)	9	87 - 95	N
+1060	SOME IS NOT AT RISK	28A(e)	1	96 - 96	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	28A(f)	12	97 - 108	N ***
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	28A(g)	12	109 - 120	N
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28A(h)	12	121 - 132	N
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28A(i)	12	133 - 144	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28A(j)	12	145 - 156	N
1150	PART/S-CORP NAME B	28B(a)	34	157 - 190	A/N OR BLANK
1160	PART/S-CORP IND	28B(b)	1	191 - 191	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	28B(c)	1	192 - 192	"X" OR BLANK
1180	PART/S-CORP EIN	28B(d)	9	193 - 201	N
1200	SOME IS NOT AT RISK	28B(e)	1	202 - 202	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1210	PART/S-CORP PASSIVE F8582 LOSS	28B(f)	12	203 - 214	N ***
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	28B(g)	12	215 - 226	N
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28B(h)	12	227 - 238	N
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	239 - 250	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28B(j)	12	251 - 262	N
1290	PART/S-CORP NAME C	28C(a)	34	263 - 296	A/N OR BLANK
1300	PART/S-CORP IND	28C(b)	1	297 - 297	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	28C(c)	1	298 - 298	"X" OR BLANK
1320	PART/S-CORP EIN	28C(d)	9	299 - 307	N
1340	SOME IS NOT AT RISK	28C(e)	1	308 - 308	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	28C(f)	12	309 - 320	N ***
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	28C(g)	12	321 - 332	N
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28C(h)	12	333 - 344	N
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28C(i)	12	345 - 356	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28C(j)	12	357 - 368	N
1430	PART/S-CORP NAME D	28D(a)	34	369 - 402	A/N OR BLANK
1440	PART/S-CORP IND	28D(b)	1	403 - 403	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	28D(c)	1	404 - 404	"X" OR BLANK
1460	PART/S-CORP EIN	28D(d)	9	405 - 413	N
1480	SOME IS NOT AT RISK	28D(e)	1	414 - 414	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	28D(f)	12	415 - 426	N ***
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	28D(g)	12	427 - 438	N
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28D(h)	12	439 - 450	N

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      SECTION  C SCHEDULE E - PAGE 2

  FIELD IDENTIFICATION            FORM   LENGTH CHAR - POS   FIELD
  NO.                             REF.                       DESCRIPTION
  ----  ----------------------------  ----   ------ ----   ----  --------------------
  1540  PART/S-CORP NONPASSIVE      28D(i)  12  451 -  462  N
        SEC 179 DEDUCTION

  1550  PART/S-CORP NONPASSIVE      28D(j)  12  463 -  474  N
        SCH K-1 INCOME

  1710  TOTAL PART/S-CORP           29a(g)  12  475 -  486  N
        SCH K-1 PASSIVE INC

  1720  TOTAL PART/S-CORP           29a(j)  12  487 -  498  N
        SCH K-1 NONPASSIVE INC

  1730  TOTAL PASSIVE F8582 LOSS    29b(f)  12  499 -  510  N ***

  1740  TOTAL NONPASSIVE            29b(h)  12  511 -  522  N
        SCH K-1 LOSS

  1750  TOTAL NONPASSIVE SEC        29b(i)  12  523 -  534  N
        179 DEDUCTION

  1760  TOT PART/S-CORP INCOME      30      12  535 -  546  N

  1770  TOT PART/S-CORP LOSS        31      12  547 -  558  N ***
        AND SEC 179 DEDUCTION

  1780  NET PART/S-CORP INCOME      32      12  559 -  570  N
        OR LOSS

  1790  ESTATE/TRUST NAME A         33A(a)  56  571 -  626  A/N OR BLANK

  1795  ESTATE/TRUST                33       6  627 -  632  STMbnn OR BLANK
        OPTIONAL STATEMENT RECORD

 +1800  ESTATE/TRUST EIN            33A(b)   9  633 -  641  N

  1810  PASSIVE F8582 LOSS          33A(c)  12  642 -  653  N ***

 +1820  PASSIVE SCH K-1 INCOME      33A(d)  12  654 -  665  N

 +1830  NONPASSIVE SCH K-1 LOSS     33A(e)  12  666 -  677  N

 +1840  NONPASSIVE SCH K-1 INC      33A(f)  12  678 -  689  N

  1850  ESTATE/TRUST NAME B         33B(a)  56  690 -  745  A/N

  1860  ESTATE/TRUST EIN            33B(b)   9  746 -  754  N

  1870  PASSIVE F8582 LOSS          33B(c)  12  755 -  766  N ***

  1880  PASSIVE SCH K-1 INCOME      33B(d)  12  767 -  778  N

  1890  NONPASSIVE SCH K-1 LOSS     33B(e)  12  779 -  790  N

  1900  NONPASSIVE SCH K-1 INC      33B(f)  12  791 -  802  N

  1970  TOTAL PASSIVE SCH K-1       34a(d)  12  803 -  814  N
        INCOME

  1980  TOTAL NONPASSIVE SCH K-1    34a(f)  12  815 -  826  N
        INCOME

  1990  TOTAL PASSIVE F8582 LOSS    34b(c)  12  827 -  838  N ***

  2000  TOTAL NONPASSIVE SCH K-1    34b(e)  12  839 -  850  N
        LOSS
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FIELD  IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                                REF.                       DESCRIPTION
----   ----------------------------- ----  ------ ----   ----  --------------------

2010   TOT ESTATE/TRUST INCOME       35       12  851 -  862  N

2020   TOT ESTATE/TRUST LOSS         36       12  863 -  874  N ***

2030   SCH K-1 ES PAYMENTS           37       18  875 -  892  "ESbPAYMENTbCLAIMED"
       LITERAL                                                 OR BLANK

2040   SCH K-1 ES PAYMENTS           37       12  893 -  904  N
       AMOUNT

2050   TOTAL ESTATE/TRUST            37       12  905 -  916  N
       NET INCOME/LOSS

*2060  REMIC NAME                    38(a)    34  917 -  950  A/N OR BLANK

2065   REMIC:                        38        6  951 -  956  STMbnn OR BLANK
       OPTIONAL STATEMENT RECORD

+2070  REMIC EIN                     38(b)     9  957 -  965  N

+2080  REMIC EXCESS INCLUSION        38(c)    12  966 -  977  N

+2090  REMIC                         38(d)    12  978 -  989  N
       SCH Q TAXABLE INCOME
       NET LOSS

+2100  REMIC                         38(e)    12  990 - 1001  N
       SCH Q LINE 3 INCOME

2110   TOTAL REMIC INCOME            39       12 1002 - 1013  N

2120   NET FARM RENTAL               40       12 1014 - 1025  N
       INCOME/LOSS

2130   TOTAL                         41       12 1026 - 1037  N
       INCOME (LOSS)

2140   FARMING/FISHING INCOME        42       12 1038 - 1049  N

2150   REAL ESTATE                   43       12 1050 - 1061  N
       PROFESSIONALS

       RECORD TERMINUS CHARACTER               1 1062 - 1062  "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0841
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 - 101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 - 107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 - 108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 - 109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 - 118	NO ENTRY
0080	MATERIALLY PARTICIPATE YES BOX	E	1	119 - 119	"X" OR BLANK
0085	MATERIALLY PARTICIPATE - NO BOX	E	1	120 - 120	"X" OR BLANK
0090	Payments Requiring Form(s)1099 YES Box	F	1	121 - 121	"X" or Blank
0095	Payments Requiring Form(s)1099 NO Box	F	1	122 - 122	"X" or Blank
0100	Did or will require Form(s)1099 YES Box	G	1	123 - 123	"X" or Blank
0105	Did or will require Form(s)1099 NO Box	G	1	124 - 124	"X" or Blank
0110	SALES OF LIVESTOCK and Resale Items	PT I 1a	12	125 - 136	N
0120	COST OF LIVESTOCK	PT I 1d	12	137 - 148	N
0130	LINE 1 MINUS LINE 2	PT I 1e	12	149 - 160	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 2a	12	161 - 172	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 3a	12	173 - 184	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 3b	12	185 - 196	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 4a	12	197 - 208	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 4b	12	209 - 220	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 5a	12	221 - 232	N
@0200	CCC LOANS STATEMENT	PT I 5a	6	233 - 238	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 5b	12	239 - 250	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 5c	12	251 - 262	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 6a	12	263 - 274	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 6b	12	275 - 286	N
@0250	ELECTION TO DEFER	PT I 6c	6	287 - 292	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 6c	1	293 - 293	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 6d	12	294 - 305	N
0280	Custom Hire Income	PT I 7a	12	306 - 317	N
0295	Specified Other Income	PT I 8a	12	318 - 329	N
0300	ADD AMOUNTS IN COL 3-10	PT I 9	12	330 - 441	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 10	12	342 - 353	N
0330	CHEMICAL	PT II 11	12	354 - 365	N
0340	CONSERVATION EXPENSES	PT II 12	12	366 - 377	NO ENTRY
0350	CUSTOM HIRE	PT II 13	12	378 - 389	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 14	12	390 - 401	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 15	12	402- 413	N
0380	FEED PURCHASED	PT II 16	12	414 - 425	N
0390	FERTILIZERS AND LIME	PT II 17	12	426 - 437	N
0400	FREIGHT AND TRUCKING	PT II 18	12	438 - 449	N
0410	GASOLINE, FUEL AND OIL	PT II 19	12	450 - 461	N
0420	INSURANCE	PT II 20	12	462 - 473	N
0430	MORTGAGE	PT II 21a	12	474 - 485	N
0440	OTHER	PT II 21b	12	486 - 497	N
*0450	FORM 1098 EXPLANATION	PT II 21a	6	498 - 503	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II 21b	6	504 - 509	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 22	12	510 - 521	N
0480	PENSION AND PROFIT- SHARING PLANS	PT II 23	12	522 - 533	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 24a	12	534 - 545	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 24b	12	546 - 557	N
0510	REPAIRS AND MAINTENANCE	PT II 25	12	558 - 569	N
0520	SEEDS AND PLANTS PURCHASED	PT II 26	12	570 - 581	N
0530	STORAGE AND WAREHOUSING	PT II 27	12	582 - 593	N
0540	SUPPLIES PURCHASED	PT II 28	12	594 - 605	N
0550	TAXES	PT II 29	12	606 - 617	N
0560	UTILITIES	PT II 30	12	618 - 629	N
0570	VETERINARY FEES AND MEDICINE	PT II 31	12	630 - 641	N
*0580	OTHER EXPENSES	PT II 32a	6	642 - 647	"STMbnn" OR BLANK

          NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY
                 OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A
                 STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH
                 THE FIRST EXPLANATION.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0590	OTHER EXPENSES (SPECIFY)	PT II 32a	15	648 - 662	A/N
0600	OTHER EXPENSES	PT II 32a	12	663 - 674	N
0610	OTHER EXPENSES (SPECIFY)	PT II 32b	15	675 - 689	A/N
0620	OTHER EXPENSES	PT II 32b	12	690 - 701	N
0630	OTHER EXPENSES (SPECIFY)	PT II 32c	15	702 - 716	A/N
0640	OTHER EXPENSES	PT II 32c	12	717 - 728	N
0650	OTHER EXPENSES (SPECIFY)	PT II 32d	15	729 - 743	A/N
0660	OTHER EXPENSES	PT II 32d	12	744 - 755	N
0670	OTHER EXPENSES (SPECIFY)	PT II 32e	15	756 - 770	A/N
0680	OTHER EXPENSES	PT II 32e	12	771 - 782	N
0690	OTHER EXPENSES (SPECIFY)	PT II 32f	15	783 - 797	A/N
0700	OTHER EXPENSES	PT II 32f	12	798 - 809	N***
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 33	12	810 - 821	N
0720	PAL INDICATOR	34	3	822 - 824	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 34	12	825 - 836	N
0733	Subsidy Received for Current Year Yes	PT II 35	1	837 - 837	"X" or Blank
0736	Subsidy Received for Current Year No	PT II 35	1	838 - 838	"X" or Blank
0740	ALL INVESTMENT IS AT RISK	PT II 36a	1	839 - 839	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 36b	1	840 - 840	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	841 - 841	"#"

SECTION C SCHEDULE F - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0265
	START RECORD SENTINEL		4	5 - 8	"****"
0770	RECORD ID		6	9 - 14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0772	PAGE NUMBER		5	21 - 25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0774	FILLER		1	35 - 35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 37a	12	43 - 54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 38a	12	55 - 66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 38b	12	67 - 78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 39a	12	79 - 90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 39b	12	91 - 102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 40a	12	103 - 114	N
*0835	CCC LOAN STATEMENT	PT III, 40a	6	115 - 120	"STMbnn" OR BLANK
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 40b	12	121 - 132	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 40c	12	133 - 144	N
0860	CROP INSURANCE PROCEEDS	PT III 41	12	145 - 156	N
0870	CUSTOM HIRE INCOME	PT III 42a	12	157 - 168	N
0880	Specified Other Income	PT III 43a	12	169 - 180	N
0895	Add amounts in the right	PT III 44	12	181 - 192	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 45	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 46	12	205 - 216	N
0920	ADD LINES 45 AND 46	PT III 47	12	217 - 228	N
0930	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 48	12	229 - 240	N
0940	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 47)	PT III 49	12	241 - 252	N
0950	LINE 49 MINUS LINE 44	PT III 50	12	253 - 264	N
	RECORD TERMINUS CHARACTER		1	265 - 265	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0192
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	EMPLOYER NAME		35	43 - 77	A/N
0015	EMPLOYER NAME CONTROL		4	78 - 81	NO ENTRY
0020	EMPLOYER SSN		9	82 - 90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 - 99	N
0040	CASH WAGES OVER ANNUAL AMOUNT PAID - YES BOX	A	1	100 - 100	"X" OR BLANK
0045	CASH WAGES OVER ANNUAL AMOUNT PAID - NO BOX	A	1	101 - 101	"X" OR BLANK
0050	FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102 - 102	"X" OR BLANK
0055	FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103 - 103	"X" OR BLANK
0060	CASH WAGE OVER $1000 PAID QUARTERLY - NO BOX	C	1	104 - 104	"X" OR BLANK
0065	CASH WAGE OVER $1000 PAID QUARTERLY - YES BOX	C	1	105 - 105	"X" OR BLANK
0070	SOCIAL SECURITY WAGES	1	12	106 - 117	N
0080	SOCIAL SECURITY TAX	2	12	118 - 129	N
0090	MEDICARE WAGES	3	12	130 - 141	N
0100	MEDICARE TAX	4	12	142 - 153	N
0110	FEDERAL INCOME TAX WITHHELD	5	12	154 - 165	N
0115	DISABILITY AMOUNT	6	12	166 - 177	N
0120	TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178 - 189	N
0150	CASH WAGES OVER $1000 PAID QUARTERLY - NO BOX	7	1	190 - 190	"X" OR BLANK
0155	CASH WAGES OVER $1000 PAID QUARTERLY - YES BOX	7	1	191 - 191	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	192 - 192	"#"

SECTION C SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0378
	START RECORD SENTINEL		4	5 - 8	"****"
0160	RECORD ID		6	9 - 14	"SCHbbb"
0161	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0162	PAGE NUMBER		5	21 - 25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0164	FILLER		1	35 - 35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	8	1	43 - 43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	8	1	44 - 44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	9	1	45 - 45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	9	1	46 - 46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	10	1	47 - 47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	10	1	48 - 48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	11	2	49 - 50	STANDARD POSTAL STATE ABBREVIATIONS
0220	CONTRIBUTIONS PAID TO STATE FUND	12	12	51 - 62	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	13	12	63 - 74	N
0240	FUTA TAX	14	12	75 - 86	N
0250	STATE NAME 1	15(a)	2	87 - 88	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	15(b)	12	89 - 100	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	15(c)	8	101 - 108	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	15(c)	8	109 - 116	NO ENTRY
0290	STATE EXPERIENCE RATE 1	15(d)	6	117 - 122	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0300	UNEMPLOYMENT TAX CREDIT AT .054 - 1	15(e)	12	123 - 134	NO ENTRY
0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 1	15(f)	12	135 - 146	NO ENTRY
0320	ADDITIONAL TAX CREDIT 1	15(g)	12	147 - 158	NO ENTRY
0330	CONTRIBUTIONS PAID TO STATE FUND - 1	15(h)	12	159 - 170	NO ENTRY
0340	STATE NAME 2	15(a)	2	171 - 172	NO ENTRY
0360	TAXABLE PAYROLL FOR CONTRIBUTIONS 2	15(b)	12	173 - 184	NO ENTRY
0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 2	15(c)	8	185 - 192	NO ENTRY
0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 2	15(c)	8	193 - 200	NO ENTRY
0380	STATE EXPERIENCE RATE 2	15(d)	6	201 - 206	NO ENTRY
0390	UNEMPLOYMENT TAX CREDIT AT .054 - 2	15(e)	12	207 - 218	NO ENTRY
0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 2	15(f)	12	219 - 230	NO ENTRY
0410	ADDITIONAL TAX CREDIT 2	15(g)	12	231 - 242	NO ENTRY
0420	CONTRIBUTIONS PAID TO STATE FUND - 2	15(h)	12	243 - 254	NO ENTRY
0440	TOTAL ADDITIONAL TAX CREDIT	16(g)	12	255 - 266	NO ENTRY
0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	16(h)	12	267 - 278	NO ENTRY
0460	ADD COLS. G AND H OF LINE 16	17	12	279 - 290	NO ENTRY
0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	18	12	291 - 302	NO ENTRY
0480	MULTIPLY LINE 18 BY APPLIC. %	19	12	303 - 314	NO ENTRY
0490	LINE 18 X 5.4%	20	12	315 - 326	NO ENTRY
0500	SMALLER OF LINES 17 OR 20	21	12	327 - 338	NO ENTRY
0503	STATE EMPLOYER WORKSHEET INDICATOR	22	1	339 - 339	NO ENTRY
0510	FUTA TAX (SUBTRACT LINE 21 FROM LINE 19)	22	12	340 - 351	NO ENTRY
0520	AMOUNT FROM LINE 6 OR ZERO SEE LINE INSTRUCTIONS	23	12	352- 363	N
0530	TOTAL COMBINED TAXES PLUS FUTA TAXES	24	12	364 - 375	N
0540	REQUIRED TO FILE FORM 1040 - YES	25	1	376 - 376	"X" OR BLANK
0550	REQUIRED TO FILE FORM 1040 - NO	25	1	377 - 377	NO ENTRY
	RECORD TERMINUS CHARACTER		1	378 - 378	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0547
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	TYPE		6	15 - 20	"Ibbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NO.		7	36 - 42	N 0000001
0020	ADJUSTED TOTAL INCOME	PT I I-1	12	43 - 54	N
0030	INTEREST	PT I I-2	12	55 - 66	N
0040	TAXES	PT I I-3	12	67 - 78	N
0050	MISCELLANEOUS ITEMIZED DEDUCTIONS	PT I I-4	12	79 - 90	N
0060	REFUND OF TAXES	PT I I-5	12	91 - 102	N ***
0070	DEPLETION (DIFFERENCE OF REGULAR TAX AND AMT)	PT I I-6	12	103 - 114	N
0080	NOL DEDUCTION	PT I I-7	12	115 - 126	N ***
0090	INTEREST FROM PRIVATE ACTIVITY BONDS	PT I I-8	12	127 - 138	N
0100	EXCLUSION OF GAIN ON QSB STOCK	PT I I-9	12	139 - 150	N
0110	EXERCISE OF STOCK OPTION	PT I I-10	12	151 - 162	N
0120	ESTATE/TRUST BENEFICIARY ADJ.	PT I I-11	12	163 - 174	N
0130	ELECTING LARGE PARTNERSHIPS	PT I I-12	12	175 - 186	N
0140	ADJ. GAIN OR LOSS ON PROPERTY DISPOSITION	PT I I-13	12	187 - 198	N
0150	DEPRECIATION: ASSETS AFTER 1986	PT I I-14	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0160	PASSIVE ACTIVITIES	PT I I-15	12	211 - 222	N
0170	LOSS LIMITATION	PT I I-16	12	223 - 234	N
0180	CIRCULATION EXPENDITURES	PT I I-17	12	235 - 246	N
0190	LONG TERM CONTRACTS	PT I I-18	12	247 - 258	N
0200	MINING EXPLORATION AND DEVEL.	PT I I-19	12	259 - 270	N
0210	RESEARCH AND EXPERIMENTAL COSTS	PT I I-20	12	271 - 282	N
0220	INCOME FROM CERTAIN INSTALL. SALES	PT I I-21	12	283 - 294	N
0230	INTANGIBLE DRILLING COSTS	PT I I-22	12	295 - 306	N
0240	OTHER ADJUSTMENTS	PT I I-23	12	307 - 318	N
0250	ALT ON NOL	PT I I-24	12	319 - 330	N ***
0260	ADJUSTED ALT MINIMUM TAXABLE INCOME	PT I I-25	12	331 - 342	N
0270	INCOME DISTRIBUTION DEDUCTION	PT I I-26	12	343 - 354	N ***
0280	ESTATE TAX DEDUCTION	PT I I-27	12	355 - 366	N ***
0290	ADD LINES 26 AND 27	PT I I-28	12	367 - 378	N
0300	ESTATE/TRUST SHARE OF AMT INCOME	PT I I-29	12	379 - 390	N
0310	ADJUSTED AMT INCOME	PT II I-30	12	391 - 402	N
0320	ADJUSTED TAX EXEMPT INTEREST	PT II I-31	12	403 - 414	N
0330	NET CAPITAL GAIN; SCH. D	PT II I-32	12	415 - 426	N
0340	CAPITAL GAINS ALLOCABLE TO CORPUS FOR CHARITABLE PURPOSE	PT II I-33	12	427 - 438	N
0350	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES	PT II I-34	12	439 - 450	N
0360	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I-35	12	451 - 462	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0370	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I-36	12	463 - 474	N ***
0380	DISTRIBUTABLE NET AMT INCOME	PT II I-37	12	475 - 486	N
0390	INCOME DISTRIBUTED CURRENTLY	PT II I-38	12	487 - 498	N
0400	OTHER AMOUNTS PAID, CREDITED OR DISTRIBUTED	PT II I-39	12	499 - 510	N
0410	TOTAL DISTRIBUTIONS	PT II I-40	12	511 - 522	N
0420	TAX-EXEMPT INCOME INCLUDED ON LINE 40	PT II I-41	12	523 - 534	N
0430	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-42	12	535 - 546	N
	RECORD TERMINUS CHARACTER		1	547 - 547	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0403
	START RECORD SENTINEL		4	5 -	8	"****"
0451	RECORD ID		6	9 -	14	"SCHbbb"
0452	TYPE		6	15 -	20	"Ibbbbb"
0453	PAGE NUMBER		5	21 -	25	"PG02b"
0454	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0455	FILLER		1	35 -	35	BLANK
0456	SCHEDULE OCCURENCE NUMBER		7	36 -	42	N 0000001
0457	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-43	12	43 -	54	N
0458	INCOME DISTRIBUTION DEDUCTION	PT II I-44	12	55 -	66	N
0460	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	67 -	78	N
0470	LINE 46 MINUS LINE 47	PT III I-48	12	79 -	90	N
0480	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	91 -	102	N
0490	LINE 45 MINUS LINE 49	PT III I-50	12	103 -	114	N
0500	LINE 46 MINUS LINE 50	PT III I-51	12	115 -	126	N
0510	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	127 -	138	N
0520	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	139 -	150	N***
0530	TENTATIVE MINIMUM TAX	PT III I-54	12	151 -	162	N
0540	REGULAR TAX BEFORE CREDITS	PT III I-55	12	163 -	174	N
0550	ALTERNATIVE MINIMUM TAX	PT III I-56	12	175 -	186	N
0560	AMOUNT FROM LINE 51	PT IV I-57	12	187 -	198	N
0570	AMOUNT FROM SCH. D LINE 22 OR WORKSHEET LINE 13	PT IV I-58	12	199 -	210	N
0580	AMOUNT FROM SCH. D LINE 14b COLUMN 2	PT IV I-59	12	211 -	222	N
0590	REFER TO FORM LINE INSTRUCTIONS	PT IV I-60	12	223 -	234	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0600	SMALLER OF LINE 57 OR LINE 60	PT IV I-61	12	235 -	246	N
0610	LINE 57 MINUS LINE 61	PT IV I-62	12	247 -	258	N
0620	REFER TO FORM LINE INSTRUCTIONS	PT IV I-63	12	259 -	270	N
0630	REFER TO FORM INSTRUCTIONS	PT IV I-65	12	271 -	282	N
0640	SUBTRACT LINE 65 FROM LINE 64	PT IV I-66	12	283 -	294	N
0650	SMALLER OF LINES 57 OR 58	PT IV I-67	12	295 -	306	N
0660	SMALLER OF LINE 66 OR LINE 67	PT IV I-68	12	307 -	318	N
0670	SUBTRACT LINE 68 FROM LINE 67	69	12	319 -	330	N
0680	MULTIPLY LINE 69 BY 15%(.15)	70	12	331 -	342	N
0690	SUBTRACT LINE 67 FROM LINE 61	71	12	343 -	354	N
0700	MULTIPLY LINE 71 BY 25%(.25)	72	12	355 -	366	N
0710	ADD LINES 63, 70 AND 72	73	12	367 -	378	N
0720	REFER TO LINE INSTRUCTIONS ON FORM	74	12	379 -	390	N
0730	SMALLER OF LINE 73 OR LINE 74	75	12	391 -	402	N
	RECORD TERMINUS CHARACTER		1	403 -	403	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0843
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Jbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0020	AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	43 -	54	N
0030	DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	55 -	66	N
0040	INCOME REQUIRED (SCHEDULE B)	PT I 3	12	67 -	78	N
0050	LINE 2 MINUS LINE 3	PT I 4	12	79 -	90	N
0060	ACCUMULATION DISTRIBUTION	PT I 5	12	91 -	102	N
0070	THROWBACK YEAR ENDING	PT II (a)	4	103 -	106	YYYY
0080	DISTRIBUTABLE NET INCOME	PT II 6(a)	12	107 -	118	N
0090	DISTRIBUTIONS	PT II 7(a)	12	119 -	130	N
0100	LINE 6 MINUS LINE 7	PT II 8(a)	12	131 -	142	N
0110	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	143 -	154	N
0120	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	155 -	166	N
0130	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	167 -	178	N
0140	LINE 10 MINUS LINE 11	PT II 12(a)	12	179 -	190	N
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	191 -	202	N

SECTION C SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	203 - 214	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	215 - 226	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	227 - 238	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	239 - 250	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	251 - 254	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	255 - 266	N
0220	DISTRIBUTIONS	PT II 7(b)	12	267 - 278	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	279 - 290	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	291 - 302	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	303 - 314	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	315 - 326	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	327 - 338	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	339 - 350	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	351 - 362	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	363 - 374	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	375 - 386	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	387 - 398	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	399 - 402	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	403 - 414	N
0350	DISTRIBUTIONS	PT II 7(c)	12	415 - 426	N

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FIELD  IDENTIFICATION            FORM   LENGTH CHAR - POS   FIELD
NO.                              REF.                       DESCRIPTION
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0360   LINE 6 MINUS LINE 7        PT II   12  427 -  438  N
                                  8(c)

0370   AMOUNT FROM PAGE 2         PT II   12  439 -  450  N
       LINE 25 OR 31 AS APPLICABLE 9(c)

0380   UNDISTRIBUTED NET INCOME   PT II   12  451 -  462  N
       LINE 8 MINUS LINE 9        10(c)

0390   AMOUNT OF PRIOR            PT II   12  463 -  474  N
       ACCUMULATION DISTRIBUTIONS 11(c)

0400   LINE 10 MINUS LINE 11      PT II   12  475 -  486  N
                                  12(c)

0410   ALLOCATE THE AMOUNT ON LINE PT II  12  487 -  498  N
       5 TO EARLIEST APPLICABLE YEAR 13(c)

0420   DIVIDE LINE 13 BY LINE 10  PT II   12  499 -  510  N
       AND MULTIPLY RESULT BY     14(c)
       AMOUNT ON LINE 9

0430   ADD LINES 13 AND 14        PT II   12  511 -  522  N
                                  15(c)

0440   TAX-EXEMPT INTEREST        PT II   12  523 -  534  N
       INCLUDED ON LINE 13        16(c)

0450   LINE 15 MINUS LINE 16      PT II   12  535 -  546  N
                                  17(c)

0460   THROWBACK YEAR ENDING      PT II    4  547 -  550  YYYY
                                  (d)

0470   DISTRIBUTABLE NET INCOME   PT II   12  551 -  562  N
                                  6(d)

0480   DISTRIBUTIONS              PT II   12  563 -  574  N
                                  7(d)

0490   LINE 6 MINUS LINE 7        PT II   12  575 -  586  N
                                  8(d)

0500   AMOUNT FROM PAGE 2         PT II   12  587 -  598  N
       LINE 25 OR 31 AS APPLICABLE 9(d)

0510   UNDISTRIBUTED NET INCOME   PT II   12  599 -  610  N
       LINE 8 MINUS LINE 9        10(d)

0520   AMOUNT OF PRIOR            PT II   12  611 -  622  N
       ACCUMULATION DISTRIBUTIONS 11(d)

0530   LINE 10 MINUS LINE 11      PT II   12  623 -  634  N
                                  12(d)

0540   ALLOCATE THE AMOUNT ON LINE PT II  12  635 -  646  N
       5 TO EARLIEST APPLICABLE YEAR 13(d)

0550   DIVIDE LINE 13 BY LINE 10  PT II   12  647 -  658  N
       AND MULTIPLY RESULT BY     14(d)
       AMOUNT ON LINE 9
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0560	ADD LINES 13 AND 14	PT II 15(d)	12	659 - 670	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	671 - 682	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	683 - 694	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	695 - 698	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	699 - 710	N
0610	DISTRIBUTIONS	PT II 7(e)	12	711 - 722	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	723 - 734	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	735 - 746	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	747 - 758	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	759 - 770	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	771 - 782	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	783 - 794	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	795 - 806	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	807 - 818	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	819 - 830	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	831 - 842	N
	RECORD TERMINUS CHARACTER		1	843 - 843	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1200
	START RECORD SENTINEL		4	5 - 8	"****"
0730	RECORD ID		6	9 - 14	"SCHbbb"
0731	SCHEDULE TYPE		6	15 - 20	"Jbbbbb"
0732	PAGE NUMBER		5	21 - 25	"PG02b"
0733	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0734	FILLER		1	35 - 35	BLANK
0735	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0740	THROWBACK YEAR ENDING	PT III (a)	4	43 - 46	YYYY
0750	TAX	PT III 18(a)	12	47 - 58	N
0760	NET SHORT-TERM GAIN	PT III 19(a)	12	59 - 70	N
0770	NET LONG-TERM GAIN	PT III 20(a)	12	71 - 82	N
0780	TOTAL NET CAPITAL GAIN (ADD LINE 19 AND LINE 20)	PT III 21(a)	12	83 - 94	N
0790	TAXABLE INCOME	PT III 22(a)	12	95 - 106	N
0800	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(a)	6	107 - 112	N
0810	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENTAGE ON LINE 23	PT III 24(a)	12	113 - 124	N
0820	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(a)	12	125 - 136	N
0830	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(a)	12	137 - 148	N
0840	NET SHORT-TERM GAIN	PT III 27(a)	12	149 - 160	N
0850	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(a)	12	161 - 172	N
0860	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(a)	6	173 - 178	N
0870	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(a)	12	179 - 190	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0880	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(a)	12	191 -	202	N
0890	THROWBACK YEAR ENDING	PT III (b)	4	203 -	206	YYYY
0900	TAX	PT III 18(b)	12	207 -	218	N
0910	NET SHORT-TERM GAIN	PT III 19(b)	12	219 -	230	N
0920	NET LONG-TERM GAIN	PT III 20(b)	12	231 -	242	N
0930	TOTAL NET CAPITAL GAIN	PT III 21(b)	12	243 -	254	N
0940	TAXABLE INCOME	PT III 22(b)	12	255 -	266	N
0950	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(b)	6	267 -	272	N
0960	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(b)	12	273 -	284	N
0970	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(b)	12	285 -	296	N
0980	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(b)	12	297 -	308	N
0990	NET SHORT-TERM GAIN	PT III 27(b)	12	309 -	320	N
1000	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(b)	12	321 -	332	N
1010	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(b)	6	333 -	338	N
1020	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(b)	12	339 -	350	N
1030	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(b)	12	351 -	362	N
1040	THROWBACK YEAR ENDING	PT III (c)	4	363 -	366	YYYY
1050	TAX	PT III 18(c)	12	367 -	378	N
1060	NET SHORT-TERM GAIN	PT III 19(c)	12	379 -	390	N
1070	NET LONG-TERM GAIN	PT III 20(c)	12	391 -	402	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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1080	TOTAL NET CAPITAL GAIN	PT III 21(c)	12	403 -	414	N
1090	TAXABLE INCOME	PT III 22(c)	12	415 -	426	N
1100	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(c)	6	427 -	432	N
1110	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(c)	12	433 -	444	N
1120	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(c)	12	445 -	456	N
1130	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(c)	12	457 -	468	N
1140	NET SHORT-TERM GAIN	PT III 27(c)	12	469 -	480	N
1150	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(c)	12	481 -	492	N
1160	ENTER PERCENT	PT III 29(c)	6	493 -	498	N
1170	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(c)	12	499 -	510	N
1180	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(c)	12	511 -	522	N
1190	THROWBACK YEAR ENDING	PT III (d)	4	523 -	526	YYYY
1200	TAX	PT III 18(d)	12	527 -	538	N
1210	NET SHORT-TERM GAIN	PT III 19(d)	12	539 -	550	N
1220	NET LONG-TERM GAIN	PT III 20(d)	12	551 -	562	N
1230	TOTAL NET CAPITAL GAIN	PT III 21(d)	12	563 -	574	N
1240	TAXABLE INCOME	PT III 22(d)	12	575 -	586	N
1250	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(d)	6	587 -	592	N
1260	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(d)	12	593 -	604	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1270	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(d)	12	605 - 616	N
1280	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(d)	12	617 - 628	N
1290	NET SHORT-TERM GAIN	PT III 27(d)	12	629 - 640	N
1300	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(d)	12	641 - 652	N
1310	ENTER PERCENT	PT III 29(d)	6	653 - 658	N
1320	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(d)	12	659 - 670	N
1330	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(d)	12	671 - 682	N
1340	THROWBACK YEAR ENDING	PT III (e)	4	683 - 686	YYYY
1350	TAX	PT III 18(e)	12	687 - 698	N
1360	NET SHORT-TERM GAIN	PT III 19(e)	12	699 - 710	N
1370	NET LONG-TERM GAIN	PT III 20(e)	12	711 - 722	N
1380	TOTAL NET CAPITAL GAIN	PT III 21(e)	12	723 - 734	N
1390	TAXABLE INCOME	PT III 22(e)	12	735 - 746	N
1400	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(e)	6	747 - 752	N
1410	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(e)	12	753 - 764	N
1420	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(e)	12	765 - 776	N
1430	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(e)	12	777 - 788	N
1440	NET SHORT-TERM GAIN	PT III 27(e)	12	789 - 800	N
1450	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(e)	12	801 - 812	N
1460	ENTER PERCENT	PT III 29(e)	6	813 - 818	N
1470	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(e)	12	819 - 830	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831 - 842	N
1490	BENEFICIARY'S NAME	PT IV	35	843 - 877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)

NOTE: IF REPORTING FOR MORE THAN 1 BENEFICIARY, USE FIELD #1780 (STATEMENT
FOR SCHEDULE J) BELOW, TO ATTACH THE INFORMATION CORRESPONDING TO ALL OF THE
BENEFICIARIES. SEE SEC. 3 IN THIS PUBLICATION FOR SPECIFIC INFORMATION
ABOUT HOW TO USE "STMb98".

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1500	(BENEFICIARY'S) IDENTIFYING NUMBER	PT IV	9	878 - 886	N
1510	BENEFICIARY'S ADDRESS	PT IV	35	887 - 921	A/N
1520	BENEFICIARY'S CITY	PT IV	22	922 - 943	A/N
1530	BENEFICIARY'S STATE	PT IV	2	944 - 945	A/N
1540	ZIP CODE (BENEFICIARY'S)	PT IV	12	946 - 957	N OR nnnnnbbbbbbb OR nnnnnnnbbbbbbb OR BLANK
1550	THROWBACK YEAR END	PT IV 32	4	958 - 961	YYYY
1560	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 32(a)	12	962 - 973	N
1570	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 32(b)	12	974 - 985	N
1580	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 32(c)	12	986 - 997	N
1590	THROWBACK YEAR END	PT IV 33	4	998 - 1001	YYYY
1600	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 33(a)	12	1002 - 1013	N
1610	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 33(b)	12	1014 - 1025	N
1620	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 33(c)	12	1026 - 1037	N
1630	THROWBACK YEAR END	PT IV 34	4	1038 - 1041	YYYY
1640	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 34(a)	12	1042 - 1053	N
1650	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 34(b)	12	1054 - 1065	N

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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
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1660  AMOUNT FROM LINE 16          PT IV     12 1066 - 1077  N
      ALLOCATED TO THIS BENEFICIARY 34(c)

1670  THROWBACK YEAR END           PT IV      4 1078 - 1081  YYYY
                                   35

1680  AMOUNT FROM LINE 13          PT IV     12 1082 - 1093  N
      ALLOCATED TO THIS BENEFICIARY 35(a)

1690  AMOUNT FROM LINE 14          PT IV     12 1094 - 1105  N
      ALLOCATED TO THIS BENEFICIARY 35(b)

1700  AMOUNT FROM LINE 16          PT IV     12 1106 - 1117  N
      ALLOCATED TO THIS BENEFICIARY 35(c)

1710  THROWBACK YEAR END           PT IV      4 1118 - 1121  YYYY
                                   36

1720  AMOUNT FROM LINE 13          PT IV     12 1122 - 1133  N
      ALLOCATED TO THIS BENEFICIARY 36(a)

1730  AMOUNT FROM LINE 14          PT IV     12 1134 - 1145  N

      ALLOCATED TO THIS BENEFICIARY 36(b)

1740  AMOUNT FROM LINE 16          PT IV     12 1146 - 1157  N
      ALLOCATED TO THIS BENEFICIARY 36(c)

1750  TOTAL                        PT IV     12 1158 - 1169  N
      (ADD LINES 32 - 36)          37(a)

1760  TOTAL                        PT IV     12 1170 - 1181  N
      (ADD LINES 32 - 36)          37(b)

1770  TOTAL                        PT IV     12 1182 - 1193  N
      (ADD LINES 32 - 36)          37(c)

*1780  STATEMENT FOR SCHEDULE J                6 1194 - 1199  "STMb98" OR
                                                              BLANK

       RECORD TERMINUS CHARACTER                1 1200 - 1200  "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0831
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"K1bbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	ESTATE OR TRUST'S EMPLOYER NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FISCAL YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0020	FISCAL YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0030	FINAL K-1		1	59 - 59	"X" OR BLANK
0040	AMENDED K-1		1	60 - 60	NO ENTRY
0050	ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER	A	9	61 - 69	N OR BLANK
0060	ESTATE OR TRUST NAME	B	35	70 - 104	A/N
0070	FIDUCIARY'S NAME LINE 1	C	35	105 - 139	A/N
0080	FIDUCIARY'S NAME LINE 2	C	35	140 - 174	A/N
0090	FIDUCIARY'S STREET ADDRESS	C	35	175 - 209	A/N
0100	FIDUCIARY'S CITY	C	22	210 - 231	A/N
0110	FIDUCIARY'S STATE	C	2	232 - 233	A OR ".b"
0120	FIDUCIARY'S ZIP CODE	C	12	234 - 245	N OR nnnnnbbbb OR nnnnnnnnnbbb OR BLANK
0130	FORM 1041-T FILED	D	1	246 - 246	"X" OR BLANK
0140	DATE 1041-T FILED	D	8	247 - 254	FORMAT : YYYYMMDD OR BLANK
0150	FINAL FORM 1041	E	1	255 - 255	"X" OR BLANK
0180	BENEFICIARY'S IDENTIFYING NUMBER	F	9	256 - 264	N OR "FORM1042S"
0190	BENEFICARY'S NAME LINE 1	G	35	265 - 299	A/N

(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	BENEFICARY'S NAME LINE 2	G	35	300 - 334	A/N
0210	BENEFICARY'S STREET ADDRESS	G	35	335 - 369	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0220	BENEFICARY'S CITY	G	22	370 - 391	A/N
0230	BENEFICIARY'S STATE CODE	G	2	392 - 393	A/N
0240	BENEFICIARY'S ZIP CODE	G	12	394 - 405	N OR nnnnnbbbb OR nnnnnnnnnbbb
0250	DOMESTIC BENEFICARY	H	1	406 - 406	"X" OR BLANK
0260	FOREIGN BENEFICARY	H	1	407 - 407	"X" OR BLANK
0270	INTEREST INCOME	PT III 1	12	408 - 419	N ***
0280	ORDINARY DIVIDENDS	PT III 2a	12	420 - 431	N ***
0290	QUALIFIED DIVIDENDS	PT III 2b	12	432 - 443	N ***
0300	NET SHORT TERM CAPITAL GAIN	PT III 3	12	444 - 455	N ***
0310	NET LONG TERM CAPITAL GAIN	PT III 4a	12	456 - 467	N ***
0320	28% RATE GAIN	PT III 4b	12	468 - 479	N
0330	UNRECAPTURED SECTION 1250	PT III 4c	12	480 - 491	N
0340	OTHER PORTIFOLIO INCOME	PT III 5	12	492 - 503	N
0350	ORDINARY BUSINESS	PT III 6	12	504 - 515	N
0360	NET RENTAL REAL ESTATE INCOME	PT III 7	12	516 - 527	N
0370	OTHER RENTAL INCOME	PT III 8	12	528 - 539	N
0380	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 CODE	9	1	540 - 540	"A" OR "B" OR "C" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0390	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 AMOUNT	9	12	541 - 552	N
0400	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 CODE	9	1	553 - 553	"B" OR "C" OR BLANK
0410	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 AMOUNT	9	12	554 - 565	N
0420	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 CODE	9	1	566 - 566	"C" OR BLANK
0430	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 AMOUNT	9	12	567 - 578	N
0440	ESTATE TAX DEDUCTION	10	12	579 - 590	N
0450	FINAL YEAR DEDUCTION: OCCURRENCE 1 CODE	11	1	591 - 591	"A" OR "B" OR 'C' OR "D" OR "E" OR BLANK
0460	FINAL YEAR DEDUCTION: OCCURRENCE 1 AMOUNT	11	12	592 - 603	N
0470	FINAL YEAR DEDUCTION: OCCURRENCE 2 CODE	11	1	604 - 604	"B" OR 'C' OR "D" OR "E" OR BLANK
0480	FINAL YEAR DEDUCTION: OCCURRENCE 2 AMOUNT	11	12	605 - 616	N
0490	FINAL YEAR DEDUCTION: OCCURRENCE 3 CODE	11	1	617 - 617	"C" OR "D" OR "E" OR BLANK
0500	FINAL YEAR DEDUCTION: OCCURRENCE 3 AMOUNT	11	12	618 - 629	N
0510	FINAL YEAR DEDUCTION: OCCURRENCE 4 CODE	11	1	630 - 630	"D" OR "E" OR BLANK
0520	FINAL YEAR DEDUCTION: OCCURRENCE 4 AMOUNT	11	12	631 - 642	N
0530	FINAL YEAR DEDUCTION: OCCURRENCE 5 CODE	11	1	643 - 643	"E" OR BLANK
0540	FINAL YEAR DEDUCTION OCCURRENCE 5 AMOUNT	11	12	644 - 655	N
0550	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 CODE	12	1	656 - 656	ALPHA (A THRU J) OR BLANK
0560	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 AMOUNT	12	12	657 - 668	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0570	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 CODE	12	1	669 - 669	ALPHA (A THRU J) OR BLANK
0580	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 AMOUNT	12	12	670 - 681	N
0590	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 CODE	12	1	682 - 682	ALPHA (A THRU J) OR BLANK
0600	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 AMOUNT	12	12	683 - 694	N
0610	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 CODE	12	1	695 - 695	ALPHA (A THRU J) OR BLANK
0620	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 AMOUNT	12	12	696 - 707	N
0630	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 Code	12	1	708 - 708	ALPHA (A THRU J) OR BLANK
0640	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	12	12	709 - 720	N
0650	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 CODE	13	1	721 - 721	ALPHA CODE OR BLANK
0660	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 AMOUNT	13	12	722 - 733	N
0670	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 CODE	13	1	734 - 734	ALPHA CODE OR BLANK
0680	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 AMOUNT	13	12	735 - 746	N
0690	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 CODE	13	1	747 - 747	ALPHA CODE OR BLANK
0700	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	13	12	748 - 759	N
0710	OTHER INFORMATION OCCURRENCE 1 CODE	14	1	760 - 760	ALPHA CODE OR BLANK
0720	OTHER INFORMATION OCCURRENCE 1 AMOUNT	14	12	761 - 772	N
0730	OTHER INFORMATION OCCURRENCE 2 CODE	14	1	773 - 773	ALPHA CODE OR BLANK
0740	OTHER INFORMATION OCCURRENCE 2 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	774 - 785	N
0750	OTHER INFORMATION OCCURRENCE 3 CODE	14	1	786 - 786	ALPHA CODE OR BLANK
0760	OTHER INFORMATION OCCURRENCE 3 AMOUNT	14	12	787 - 798	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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0770	OTHER INFORMATION OCCURRENCE 4 CODE	14	1	799 -	799	ALPHA OR BLANK
0780	OTHER INFORMATION OCCURRENCE 4 AMOUNT	14	12	800 -	811	N
0790	OTHER INFORMATION OCCURRENCE 5 CODE	14	1	812 -	812	ALPHA OR BLANK
0800	OTHER INFORMATION OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	813 -	824	N
*0810	SCHEDULE K-1 GLOBAL STATEMENT ADDITIONAL INFORMATION (NOTE: IF ADDITIONAL SPACES IS NEEDED TO ENTER MORE INFORMATION FOR LINES 9, 11, 12, 13 OR 14, REFERENCE STMb99 IN FIELD *810. ATTACH A STATEMENT RECORD AND INCLUDE THE ADDITIONAL INFORMATION IN THE STATEMENT RECORD, IDENTIFYING THE APPLICABLE LINE(S) AND AMOUNT(S).)		6	825 -	830	STMb99 OR BLANK
	RECORD TERMINUS CHARACTER		1	831 -	831	VALUE "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1122
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"1116bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0007	ALT MIN TAX LITERAL		3	43 - 45	"AMT" OR BLANK
0020	PASSIVE CATEGORY INCOME	a	1	46 - 46	"X" OR BLANK
0030	GENERAL CATEGORY INCOME	b	1	47 - 47	"X" OR BLANK
0040	SECTION 901 (j) INCOME	c	1	48 - 48	"X" OR BLANK
0050	CERTAIN INCOME RE-SOURCED BY TREATY	d	1	49 - 49	"X" OR BLANK
0060	LUMP-SUM DISTRIBUTIONS	e	1	50 - 50	"X" OR BLANK
0100	RESIDENT OF: (NAME OF COUNTRY)	f	35	51 - 85	A/N
0106	REGULATED INVESTMENT CO LITERAL	PT 1g	3	86 - 88	"RIC" OR BLANK
0108	HIGH TAXED KICK-OUT LITERAL	PT 1g	4	89 - 92	"HTKO" OR BLANK
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gA	35	93 - 127	A/N
0120	GROSS INCOME SOURCE	PT I, 1 1a A	9	128 - 136	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I, 1 1a A	12	137 - 148	N
0135	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	PT 1 1 B	1	149 - 149	"X" OR BLANK
@0137	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	1b	6	150 - 155	"STMbnn" OR BLANK
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	156 - 167	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	168 -	173	"STMbnn" OR BLANK
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) A	12	174 -	185	N
0170	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) A	12	186 -	197	N
@0180	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS;	PT I 3(b) A	6	198 -	203	"STMbnn" OR BLANK
0190	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT 1 3(c) A	12	204 -	215	N
0200	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) A	12	216 -	227	N
0210	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) A	12	228 -	239	N
0220	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) A	6	240 -	245	N
0230	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) A	12	246 -	257	N
0240	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) A	12	258 -	269	N
0250	PRO RATA SHARE OTHER INTEREST	PT I 4(b) A	12	270 -	281	N
0260	LOSSES FROM FOREIGN SOURCES	PT I 5 A	12	282 -	293	N
0270	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 A	12	294 -	305	N
0280	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gB	35	306 -	340	A/N
0290	GROSS INCOME SOURCE	PT I, l 1a B	9	341 -	349	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I, l 1a B	12	350 -	361	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	362 -	373	N
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	374 -	379	"STMbnn" OR BLANK
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) B	12	380 -	391	N

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     FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
     NO.                               REF.                       DESCRIPTION
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     0340  PRO RATA SHARE              PT I    12  392 -  403  N
           OTHER DEDUCTIONS            3(b)
                                       B

    @0350  PRO RATA SHARE OF           PT I     6  404 -  409     "STMbnn"
           OTHER DEDUCTIONS            3(b)                       OR BLANK
           OTHER DEDUCTIONS            B

     0360  PRO RATA SHARE OF           PT I    12  410 -  421  N
           OTHER DEDUCTIONS            3(c)
           ADD LINES 3a AND 3b         B

     0370  PRO RATA SHARE              PT I    12  422 -  433  N
           TOTAL FOREIGN SOURCE INCOME 3(d)
                                       B

     0380  PRO RATA SHARE              PT I    12  434 -  445  N
           GROSS INCOME FROM ALL SOURCES 3(e)
                                       B

     0390  PRO RATA SHARE              PT I     6  446 -  451  N
           DIVIDE LINE 3d BY LINE 3e   3(f)
                                       B

     0400  PRO RATA SHARE              PT I    12  452 -  463  N
           MULTIPLY LINE 3c BY LINE 3f 3(g)
                                       B

     0410  PRO RATA SHARE              PT I    12  464 -  475  N
           HOME MORTGAGE               4(a)
           INTEREST                    B

     0420  PRO RATA SHARE              PT I    12  476 -  487  N
           OTHER INTEREST              4(b)
                                       B

     0430  LOSSES FROM FOREIGN SOURCES PT I    12  488 -  499  N
                                       5 B

     0440  ADD LINES 2, 3g, 4a,        PT I    12  500 -  511  N
           4b, AND 5                   6 B

     0450  NAME OF FOREIGN COUNTRY     PT I    35  512 -  546  A/N
           OR U. S. POSSESSION         gC

     0460  GROSS INCOME SOURCE         PT I, l  9  547 -  555     "WAGESbbbb"
                                       1a C                       "DIVIDENDS" OR
                                                                   BLANK

     0470  GROSS INCOME                PT I, l 12  556 -  567  N
                                       1a C

     0480  EXPENSES DIRECTLY ALLOCABLE PT I    12  568 -  579  N
           TO THE INCOME ON LINE 1     2 C

    @0490  EXPENSES DIRECTLY ALLOCABLE PT I     6  580 -  585     "STMbnn"
           TO THE INCOME ON LINE 1     2 C                        OR BLANK

     0500  PRO RATA SHARE CERTAIN      PT I    12  586 -  597  N
           ITEMIZED OR STANDARD        3(a)
           DEDUCTIONS                  C

     0510  PRO RATA SHARE              PT I    12  598 -  609  N
           OTHER DEDUCTIONS            3(b)
                                       C

    @0520  PRO RATA SHARE OF           PT I     6  610 -  615     "STMbnn"
           OTHER DEDUCTIONS:           3(b)                       OR BLANK
           OTHER DEDUCTIONS            C
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SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0530	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3(c) C	12	616 - 627	N
0540	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) C	12	628 - 639	N
0550	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) C	12	640 - 651	N
0560	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) C	6	652 - 657	N
0570	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) C	12	658 - 669	N
0580	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) C	12	670 - 681	N
0590	PRO RATA SHARE OTHER INTEREST	PT I 4(b) C	12	682 - 693	N
0600	LOSSES FROM FOREIGN SOURCES	PT I 5 C	12	694 - 705	N
0610	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 C	12	706 - 717	N
0620	TOTAL:(ADD COLUMNS 1,1a A, 1,1a B, AND 1,1a C)	PT I, 1 1a (Total)	12	718 - 729	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	730 - 741	N
0640	SUBTRACT LINE 6 FROM 1a ENTER RESULT HERE AND ON ON LINE 14, PAGE 2	PT I 7	12	742 - 753	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (h)	1	754 - 754	"X" OR BLANK
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (i)	1	755 - 755	"X" OR BLANK

NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A
RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(j)	8	756 - 763	FORMAT: YYYYMMDD OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(k)	12	764 - 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(l)	12	776 - 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(m)	12	788 - 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(n)	12	800 - 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(o)	12	812 - 823	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(p)	12	824 - 835	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(q)	12	836 - 847	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(r)	12	848 - 859	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (o) - (r))	PT II A(s)	12	860 - 871	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(j)	8	872 - 879	FORMAT: YYYYMMDD OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(k)	12	880 - 891	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(l)	12	892 - 903	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(m)	12	904 - 915	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(n)	12	916 - 927	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(o)	12	928 - 939	N
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(p)	12	940 - 951	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(q)	12	952 - 963	N
+0850	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(r)	12	964 - 975	N
+0860	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (o) - (r))	PT II B(s)	12	976 - 987	N
+0870	FOREIGN TAXES DATE PAID OR ACCRUED	PT II C(j)	8	988 - 995	FORMAT: YYYYMMDD OR BLANK
+0880	FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(k)	12	996 - 1007	N
+0890	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II C(l)	12	1008 - 1019	N
+0900	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(m)	12	1020 - 1031	N
+0910	FOREIGN TAXES PAID OTHER FOREIGN TAXES ON SOURCE PAID OR ACCRUED.	PT II C(n)	12	1032 - 1043	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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+0920	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(o)	12	1044 - 1055	N
+0930	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II C(p)	12	1056 - 1067	N
+0940	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(q)	12	1068 - 1079	N
+0950	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II C(r)	12	1080 - 1091	N
+0960	FOREIGN TAXES PAID U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COL (o) - (r)).	PT II C(s)	12	1092 - 1103	N
0970	TOTAL FOREIGN TAXES ADD LINES A THROUGH C COL (s)	PT II 8	12	1104 - 1115	N
*0980	STATEMENT - (CREDITS FOR ADDITIONAL TAXES PAID OR ACCRUED)		6	1116 - 1121	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1122 - 1122	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0339
	START RECORD SENTINEL		4	5 - 8	"****"
1000	RECORD ID		6	9 - 14	"FRMbbb"
1001	FORM NUMBER		6	15 - 20	"1116bb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1010	TOTAL FOREIGN TAX PAID / ACCRUED	PT III 9	12	43 - 54	N
1020	CARRYBACK / CARRYOVER AMOUNT CARRYOVER	PT III 10	12	55 - 66	N
@1030	CARRYBACK / CARRYOVER EXPLANATION	PT III 10	6	67 - 72	"STMbnn" OR BLANK
1040	TOTAL FOREIGN TAXES CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 - 84	N
1050	FOREIGN TAX REDUCTION AMOUNT	PT III 12	12	85 - 96	N
@1055	FOREIGN TAX REDUCTION STATEMENT	PT III 12	6	97 - 102	"STMbnn" OR BLANK
1057	High Taxed KO Literal	PT III 13	4	103 - 106	"HTKO" or Blank
1058	High Taxed KO Adj Amount	PT III 13	12	107 - 118	N
1060	FOREIGN TAX AVAILABLE FOR CREDIT	PT III 14	12	119 - 130	N
1062	RESERVED	PT III 14	4	131 - 134	NO ENTRY
1064	RESERVED	PT III 14	12	135 - 146	NO ENTRY
1070	TAXABLE INCOME/LOSS FROM FOREIGN SOURCE	PT III 15	12	147 - 158	N
1080	ADJUSTMENTS TO TAXABLE INCOME	PT III 16	12	159 - 160	N
@1085	ADJUSTMENTS STATEMENT	PT III 16	6	171 - 176	"STMbNN" or Blank
1090	NET TAXABLE INCOME FROM FOREIGN SOURCE	PT III 17	12	177 - 188	N

SECTION C FORM 1116 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1100	TAXABLE INCOME BEFORE EXEMPTIONS(ESTATE AND TRUSTS)	PT III 18	12	189 - 200	N
1110	FOREIGN / BEFORE EXEMPTS. TAXABLE INCOME RATIO	PT III 19	6	201 - 206	N
1120	ENTER APPLICABLE AMOUNTS FROM FORM 1041,SCHEDULE G, OR FORM 990-T	PT III 20	12	207 - 218	N
1130	MAX ALLOWABLE CREDIT	PT III 21	12	219 - 230	N
1140	ENTER THE SMALLER OF LINE 14 OR LINE 21	PT III 22	12	231 - 242	N
1150	CREDIT FOR TAXES ON PASSIVE CATEGORY INCOME	PT III 23	12	243 - 254	N
1200	CREDIT FOR TAXES ON GENERAL CATEGORY INCOME	PT III 24	12	255 - 266	N
1210	CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 25	12	267 - 278	N
1220	CREDIT FOR TAXES ON LUMP-SUM DISTRIBUTIONS	PT IV 26	12	279 - 290	N
1230	ADD LINES 23 THROUGH 26	PT IV 27	12	291 - 302	N
1235	ENTER THE SMALLER OF LINE 20 OR LINE 27	PT IV 28	12	303 - 314	N
1240	INTERNATIONAL BOYCOTT CREDIT REDUCTION	PT IV 29	12	315 - 326	N
1250	FOREIGN TAX CREDIT	PT IV 30	12	327 - 338	N
	RECORD TERMINUS CHARACTER		1	339 - 339	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0173
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2210bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBER		9	43 - 51	N
0020	CURRENT YEAR TAX AFTER CREDITS	PT I 1	12	52 - 63	N
0030	OTHER TAXES	PT I 2	12	64 - 75	N
0040	REFUNDABLE CREDITS	PT I 3	12	76 - 87	N
0050	CURRENT YEAR TAX	PT I 4	12	88 - 99	N
0060	MULTIPLY LINE 4 BY .90	PT I 5	12	100 - 111	N
0070	TAXES WITHHELD	PT I 6	12	112 - 123	N
0080	LINE 4 MINUS LINE 6	PT I 7	12	124 - 135	N
0090	MAXIMUM REQUIRED ANNUAL AMOUNT	PT I 8	12	136 - 147	N
0100	REQUIRED ANNUAL AMOUNT	PT I 9	12	148 - 159	N
0110	OWE PENALTY - NO BOX	PT I 9	1	160 - 160	X OR BLANK
0120	OWE PENALTY - YES BOX	PT I 9	1	161 - 161	X OR BLANK
+0130	WAIVER REQUEST - ENTIRE PENALTY	PT II A	1	162 - 162	X OR BLANK
@0135	WAIVER EXPLANATION	PT II A	6	163 - 168	"STMbnn" OR BLANK
0140	WAIVER AMOUNT - PARTIAL PENALTY	PT II B	1	169 - 169	X OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	INCOME VARIED	PT II C	1	170 - 170	X OR BLANK
0160	LOWER PENALTY	PT II D	1	171 - 171	X OR BLANK
0170	JOINT RETURN	PT II E	1	172 - 172	X OR BLANK
	RECORD TERMINUS CHARACTER		1	173 - 173	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0151
	START RECORD SENTINEL		4	5 - 8	"****"
0173	RECORD ID		6	9 - 14	"FRMbbb"
0174	FORM NUMBER		6	15 - 20	"2210bb"
0175	PAGE NUMBER		5	21 - 25	"PG02b"
0176	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0177	FILLER		1	35 - 35	BLANK
0178	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0180	LINE 9 AMOUNT	PT III 10	12	43 - 54	N
0185	LINE 6 AMOUNT	PT III 11	12	55 - 66	N
0190	TOTAL ESTIMATED TAX PAYMENTS	PT III 12	12	67 - 78	N
0195	ADD LINES 11 AND 12	PT III 13	12	79 - 90	N
0200	TOTAL UNDERPAYMENT FOR YEAR (LINE 10 MINUS LINE 13)	PT III 14	12	91 - 102	N
0205	MULTIPLY LINE 14 BY APPLICABLE %	PT III 15	12	103 - 114	N
0210	COMPUTATION OF LINE 14 TO BE ENTERED ON LINE 16	PT III 16	12	115 - 126	N
0213	PENALTY WAIVED AMOUNT	PT 111 17	12	127 - 138	N
0215	PENALTY, LINE 15 MINUS LINE 16	PT III 17	12	139 - 150	N
	RECORD TERMINUS CHARACTER		1	151 - 151	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0427
	START RECORD SENTINEL		4	5 - 8	"****"
0220	RECORD ID		6	9 - 14	"FRMbbb"
0221	FORM NUMBER		6	15 - 20	"2210bb"
0222	PAGE NUMBER		5	21 - 25	"PG03b"
0223	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0224	FILLER		1	35 - 35	BLANK
0225	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0240	REQUIRED INSTALLMENTS 4/15/XXXX	PT IV 18(a)	12	43 - 54	N
0250	REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 18(b)	12	55 - 66	N
0260	REQUIRED INSTALLMENTS 9/15/XXXX	PT IV 18(c)	12	67 - 78	N
0270	REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 18(d)	12	79 - 90	N
0280	ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 19(a)	12	91 - 102	N
0290	LINE 21 MINUS LINE 22 4/15/XXXX	PT IV 23(a)	12	103 - 114	N
0300	UNDERPAYMENT 4/15/XXXX	PT IV 25(a)	12	115 - 126	N
0310	OVERPAYMENT 4/15/XXXX	PT IV 26(a)	12	127 - 138	N
0320	ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 19(b)	12	139 - 150	N
0330	ENTER AMOUNT FROM LINE 26(a) 6/15/XXXX	PT IV 20(b)	12	151 - 162	N
0340	ADD LINES 19 AND 20 6/15/XXXX	PT IV 21(b)	12	163 - 174	N
0350	ADD LINES 24(a) AND 25(a) OF PREVIOUS COL. 6/15/XXXX	PT IV 22(b)	12	175 - 186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0360	LINE 21 MINUS LINE 22 6/15/XXXX	PT IV 23(b)	12	187 - 198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 24(b)	12	199 - 210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 25(b)	12	211 - 222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 26(b)	12	223 - 234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 19(c)	12	235 - 246	N
0410	ENTER AMOUNT FROM LINE 26(b) 9/15/XXXX	PT IV 20(c)	12	247 - 258	N
0420	ADD LINES 19 AND 20 9/15/XXXX	PT IV 21(c)	12	259 - 270	N
0430	ADD LINES 24(b) AND 25(b) 9/15/XXXX	PT IV 22(c)	12	271 - 282	N
0440	LINE 21 MINUS LINE 22 9/15/XXXX	PT IV 23(c)	12	283 - 294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 24(c)	12	295 - 306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 25(c)	12	307 - 318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 26(c)	12	319 - 330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 19(d)	12	331 - 342	N
0490	AMOUNT FROM LINE 26(c) 1/15/XXXX	PT IV 20(d)	12	343 - 354	N
0500	ADD LINES 19 AND 20 1/15/XXXX	PT IV 21(d)	12	355 - 366	N
0510	ADD LINES 24(c) AND 25(c) 1/15/XXXX	PT IV 22(d)	12	367 - 378	N
0520	LINE 21 MINUS LINE 22 1/15/XXXX	PT IV 23(d)	12	379 - 390	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391 -	402	N
0643	WAIVER AMOUNT	SEC B 27	12	403 -	414	N
0644	PENALTY	SEC B 27	12	415 -	426	N
	RECORD TERMINUS CHARACTER		1	427 -	427	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1363
	START RECORD SENTINEL		4	5 - 8	"****"
1270	RECORD ID		6	9 - 14	"FRMbbb"
1271	FORM NUMBER		6	15 - 20	"2210bb"
1272	PAGE NUMBER		5	21 - 25	"PG04b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1274	FILLER		1	35 - 35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43 - 54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55 - 66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67 - 78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79 - 90	N
1320	FORM 1040, STANDARD DEDUCTION	PT I 7a	12	91 - 102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103 - 114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115 - 126	N
1350	EXEMPTION AMOUNT ON RETURN	PT I 10a	12	127 - 138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139 - 150	N
1370	TAX AMOUNT	PT I 12a	12	151 - 162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163 - 174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175 - 186	N
1400	TOTAL TAX	PT I 15a	12	187 - 198	N
1410	ALLOWED CREDITS	PT I 16a	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1420	LINE 15 MINUS LINE 16	PT I 17a	12	211 - 222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 - 234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235 - 246	N
1450	AMOUNT OF LINE 9, FORM 2210, DIVIDED BY 4	PT I 22a	12	247 - 258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 - 270	N
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	271 - 282	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	283 - 294	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	295 - 306	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	307 - 318	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	319 - 330	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	331 - 342	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	343 - 354	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	355 - 366	N
1560	EXEMPTION AMOUNT ON RETURN	PT I 10b	12	367 - 378	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	379 - 390	N
1580	TAX AMOUNT	PT I 12b	12	391 - 402	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	403 - 414	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	415 - 426	N
1610	TOTAL TAX	PT I 15b	12	427 - 438	N
1620	ALLOWED CREDITS	PT I 16b	12	439 - 450	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	451 - 462	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	463 -	474	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	475 -	486	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	487 -	498	N
1670	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22b	12	499 -	510	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	511 -	522	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	523 -	534	N
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	535 -	546	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	547 -	558	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	559 -	570	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	571 -	582	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	583 -	594	N
1760	FORM 1040, STANDARD DEDUCTION	PT I 7c	12	595 -	606	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	607 -	618	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	619 -	630	N
1790	EXEMPTION AMOUNT PER RETURN	PT I 10c	12	631 -	642	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	643 -	654	N
1810	TAX AMOUNT	PT I 12c	12	655 -	666	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	667 -	678	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	679 -	690	N
1840	TOTAL TAX	PT I 15c	12	691 -	702	N
1850	ALLOWED CREDITS	PT I 16c	12	703 -	714	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1860	LINE 15 MINUS LINE 16	PT I 17c	12	715 - 726	N
1870	LINE 17 x LINE 18	PT I 19c	12	727 - 738	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	739 - 750	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	751 - 762	N
1900	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22c	12	763 - 774	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT 1 23c	12	775 - 786	N
1920	ADD LINES 22 AND 23	PT I 24c	12	787 - 798	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	799 - 810	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	811 - 822	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	823 - 834	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	835 - 846	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	847 - 858	N
1990	FORM 1040, STANDARD DEDUCTION	PT I 7d	12	859 - 870	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	871 - 882	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	883 - 894	N
2020	EXEMPTION AMOUNT ON RETURN	PT I 10d	12	895 - 906	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	907 - 918	N
2040	TAX AMOUNT	PT I 12d	12	919 - 930	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	931 - 942	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	943 - 954	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	955 - 966	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2080	ALLOWED CREDITS	PT I 16d	12	967 - 978	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	979 - 990	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	991 - 1002	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20d	12	1003 - 1014	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1015 - 1026	N
2130	AMOUNT OF LINE 9 ON FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22d	12	1027 - 1038	N
2140	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23d	12	1039 - 1050	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1051 - 1062	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 25d	12	1063 - 1074	N
2170	NET SELF-EMPLOYMENT	PT II 26a	12	1075 - 1086	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a	12	1087 - 1098	NO ENTRY
2210	LINE 27 MINUS LINE 28	PT II 29a	12	1099 - 1110	NO ENTRY
2220	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31a	12	1111 - 1122	NO ENTRY
2260	MULTIPLY LINE 26 BY LINE 32	PT II 33a	12	1123 - 1134	NO ENTRY
2270	ADD LINES 31 AND 33	PT II 34a	12	1135 - 1146	NO ENTRY
2280	NET SELF-EMPLOYMENT	PT II 26b	12	1147 - 1158	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b	12	1159 - 1170	NO ENTRY
2320	LINE 27 MINUS LINE 28	PT II 29b	12	1171 - 1182	NO ENTRY
2330	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31b	12	1183 - 1194	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2370	MULTIPLY LINE 26 BY LINE 32	PT II 33b	12	1195 - 1206	NO ENTRY
2380	ADD LINES 31 AND 33	PT II 34b	12	1207 - 1218	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 26c	12	1219 - 1230	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c	12	1231 - 1242	NO ENTRY
2430	LINE 27 MINUS LINE 28	PT II 29c	12	1243 - 1254	NO ENTRY
2440	MULTIPLY LINE 30 BY THE SMALLER OF LINE 26 OR LINE 29	PT II 31c	12	1255 - 1266	NO ENTRY
2480	MULTIPLY LINE 26 BY LINE 32	PT II 33c	12	1267 - 1278	NO ENTRY
2490	ADD LINES 31 AND 33	PT II 34c	12	1279 - 1290	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 26d	12	1291 - 1302	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d	12	1303 - 1314	NO ENTRY
2540	LINE 27 MINUS LINE 28	PT II 29d	12	1315 - 1326	NO ENTRY
2550	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31d	12	1327 - 1338	NO ENTRY
2590	MULTIPLY LINE 26 BY LINE 32	PT II 33d	12	1339 - 1350	NO ENTRY
2600	ADD LINES 31 AND 33	PT II 34d	12	1351 - 1362	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1363 - 1363	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0347
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2210Fb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0013	WAIVER OF PENALTY BOX	PT I A	1	52 -	52	"X" OR BLANK
0014	FILING A JOINT RETURN	PT I B	1	53 -	53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	PT II 1	12	54 -	65	N
0030	OTHER TAXES	PT II 2	12	66 -	77	N
0040	TAXES SUBTOTAL	PT II 3	12	78 -	89	N
0041	WORK PAY CREDIT	PT II 4a	12	90 -	101	N
0042	EARN INCOME CREDIT (EIC)	PT II 4b	12	102 -	113	N
0043	ADDITIONAL CHILD TAX CREDIT	PT II 4c	12	114 -	125	N
0045	AMERICAN OPPORTUNITY CREDIT CREDIT	PT II 4d	12	126 -	137	N
0046	FIRST-TIME HOMEBUYER CREDIT	PT II 4e	12	138 -	149	N
0047	CREDIT FOR FEDERAL TAX PAID ON FUELS	PT II 4f	12	150 -	161	N
0048	QUALIFIED ADOPTION EXPENSES	PT II 4g	12	162 -	173	N
0049	REFUNDABLE CREDIT FOR PRIOR MINIMUM TAX	PT II 4h	12	174 -	185	N
0050	HEALTH COVERAGE TAX CREDIT	PT II 4i	12	186 -	197	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0070	CREDIT SUBTOTAL	PT II 5	12	198 - 209	N
0080	CURRENT YEAR TAX	PT II 6	12	210 - 221	N
0090	TWO THIRDS CREDIT	PT II 7	12	222 - 233	N
0100	WITHHOLDING TAXES	PT II 8	12	234 - 245	N
0110	CURRENT TAXES OWED	PT II 9	12	246 - 257	N
0120	PRIOR YEAR'S TAX	PT II 10	12	258 - 269	N
0130	REQUIRED ANNUAL PAYMENT	PT II 11	12	270 - 281	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	PT II 12	12	282 - 293	N
0150	UNDERPAYMENT	PT II 13	12	294 - 305	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	PT III 14	8	306 - 313	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	PT III 15	3	314 - 316	N
+0176	WAIVED AMOUNT	PT III 16	12	317 - 328	N
@0177	WAIVER EXPLANATION	PT III 16	6	329 - 334	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	PT III 16	12	335 - 346	N
	RECORD TERMINUS CHARACTER		1	347 - 347	"#"

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FIELD  IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                                REF.                      DESCRIPTION
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       BYTE COUNT                          4    1 -     4  0396

       START RECORD SENTINEL               4    5 -     8  "****"

0000   RECORD ID                           6    9 -    14  "FRMbbb"

0001   FORM NUMBER                         6   15 -    20  "2439bb"

0002   PAGE NUMBER                         5   21 -    25  "PG01b"

0003   EMPLOYER IDENTIFICATION NUMBER      9   26 -    34  N
       (EIN)                                                nnnnnnnnn

0004   FILLER                              1   35 -    35  BLANK

0005   FORM OCCURRENCE NUMBER              7   36 -    42  N
                                                            0000001-9999999

0010   VOID INDICATOR BOX                  1   43 -    43  "X" OR BLANK

0020   CORRECTED INDICATOR BOX             1   44 -    44  "X" OR BLANK

0030   FISCAL YEAR BEGINNING               8   45 -    52  FORMAT:
                                                            YYYYMMDD OR BLANK

0040   FISCAL YEAR ENDING                  8   53 -    60  FORMAT:
                                                            YYYYMMDD OR BLANK

0050   NAME CONTROL                        4   61 -    64  NO ENTRY

0060   RIC/REIT NAME                      35   65 -    99  A/N

0070   RIC/REIT NAME (2)                  35  100 -   134  A/N

0080   RIC/REIT STREET ADDRESS            35  135 -   169  A/N

0090   RIC/REIT CITY                      22  170 -   191  A/N

0100   RIC/REIT STATE                      2  192 -   193  A/N

0110   RIC/REIT ZIP CODE                  12  194 -   205  N OR
                                                            nnnnnnnnnbbb OR
                                                            nnnnnbbbbbbb OR
                                                            BLANK

0120   EMPLOYER IDENTIFICATION NUMBER      9  206 -   214  N
       (RIC/REIT)

0130   EMPLOYER IDENTIFICATION NUMBER      9  215 -   223  N
       (SHAREHOLDER)

0140   SHAREHOLDER NAME                   35  224 -   258  A/N

0150   SHAREHOLDER STREET ADDRESS         35  259 -   293  A/N

0160   SHAREHOLDER CITY                   22  294 -   315  A/N

0170   SHAREHOLDER STATE                   2  316 -   317  A/N

0180   SHAREHOLDER ZIP CODE               12  318 -   329  N OR
                                                            nnnnnnnnnbbb OR
                                                            nnnnnbbbbbbb OR
                                                            BLANK
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0190	TOTAL UNDISTRIBUTED LT CAPITAL GAINS	1a	12	330 -	341	N
*0195	IF THE UNDISTRIBUTED CAPITAL GAINS REPORTED IN BOX 1a INCLUDE QUALIFIED TIMBER GAIN, ATTACH A STATEMENT THAT SHOWS THE AMOUNT OF UNDISTRIBUTED CAPITAL GAINS ATTRIBUTABLE TO QUALIFIED TIMBER GAIN	1a	6	342 -	347	"STMbnn" OR BLANK
0210	UNRECAPTURED SEC 1250 GAIN	1b	12	348 -	359	N
0220	SECTION 1202 GAIN	1c	12	360 -	371	N
0225	COLLECTIBLES (28%) GAIN	1d	12	372 -	383	N
0230	TAX PAID BY RIC/REIT	2	12	384 -	395	N
	RECORD TERMINUS CHARACTER		1	396 -	396	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0609
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3468bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	NAME OF LESSOR	PT I 1	35	52 - 86	A/M
0030	ADDRESS OF LESSOR	PT I 2	35	87 - 121	A/N
0032	CITY NAME	PT I 2	22	122 - 143	A/N
0034	STATE CODE	PT I 2	2	144 - 145	A/N
0036	ZIP CODE	PT I 2	12	146 - 157	N nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0040	DESCRIPTION OF PROPERTY	PT I 3	80	158 - 237	A/N
0050	AMOUNT FOR ACQUIRED	PT I 4	12	238 - 249	N
0208	QUALIFIED INVESTMENT IN INTEGRATED GASIFICATION	PT II 5a	12	250 - 261	N
0211	CREDIT FOR QUALIFIED INVESTMENT	PT II 5a	12	262 - 273	N
0215	QUALIFIED INVESTMENT IN ADVANCE COAL-BASED	PT II 5b	12	274 - 285	N
0220	CREDIT FOR QUALIFIED INVESTMENT	PT II 5b	12	286 - 297	N
0225	QUALIFIED INVESTMENT IN ADVANCE COAL-BASED	PT II 5c	12	298 - 309	N
0230	CREDIT FOR QUALIFIED INVESTMENT	PT II 5c	12	310 - 321	N
0235	ADD LINES	PT II 5d	12	322 - 333	N
0240	QUALIFIED INVESTMENT IN QUALIFIED GASIFICATION	PT II 6a	12	334 - 345	N

SECTION C FORM 3468 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0245	CREDIT FOR QUALIFIED INVESTMENT	PT II 6a	12	346 - 357	N
0250	QUALIFIED INVESTMENT IN PROPERTY	PT II 6b	12	358 - 369	N
0255	CREDIT FOR QUALIFIED INVESTMENT	PT II 6b	12	370 - 381	N
0260	ADD LINES	PT II 6c	12	382 - 393	N
0262	QUALIFIED INVESTMENT IN ADVANCED ENERGY CREDIT	PT II 7	12	394 - 405	N
0264	CREDIT FOR QUALIFIED INVESTMENT	PT II 7	12	406 - 417	N
266	RESERVED FOR FUTURE USE	PT II 8	12	418 - 429	NO ENTRY
267	RESERVED FOR FUTURE USE	PT II 8	12	430 - 441	NO ENTRY
0268	APPLICABLE UNUSED INVESTMENT CREDIT FROM COOPERATIVES	PT II 9	12	442 - 453	N
0270	ADD LINES	PT II 10	12	454 - 465	N
+0275	SECTION 47 (d) (5) ELECTION	PT III 11a	1	466- 466	X OR BLANK
@0277	REHABILITATION CREDIT ATTACHED STATEMENT	PT III 11a	6	467 - 472	"STMbnn" OR BLANK
0280	TEST PERIOD - BEGINNING DATE	PT III 11b	8	473 - 480	YYYYMMDD
0285	TEST PERIOD - ENDING DATE	PT III 11b	8	481 - 488	YYYYMMDD
0290	ADJUSTED BASIS OF BLDG AMT	PT III 11c	12	489 - 500	N
0295	AMOUNT OF QUAL REHAB EXPENDITURES AMOUNT	PT III 11d	12	501 - 512	N
0300	PRE-1936 BLDG IN GULF ZONE	PT III 11e	12	513 - 524	N
0305	CAL PRE-1936 BLDG IN GULF ZONE TOTAL AMOUNT	PT III 11e	12	525 - 536	N
0310	PRE-1936 BLDG BY A MIDWESTERN	PT III 11f	12	537 - 548	N
0315	CAL PRE-1936 BLDG TOTAL AMOUNT	PT III 11f	12	549 - 560	N
0320	OTHER PRE-1936 BLDG	PT III 11g	12	561 - 572	N
0325	CAL OTHER PRE-1936 BLDG	PT III 11g	12	573 - 584	N

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FIELD  IDENTIFICATION               FORM   LENGTH CHAR - POS   FIELD
NO.                                 REF.                       DESCRIPTION
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0330   CERTIFIED HISTORIC STRUCTURES  PT III   12   585 -  596   N
       LOCATED GULF OPPORTUNITY       11h

0335   CAL STRUCTURES LOCATED GULF    PT III   12   597 -  608   N
       OPPORTUNITY TOTAL AMOUNT       11h
          RECORD TERMINUS CHARACTER             1   609 -  609   "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0351
	START RECORD SENTINEL		4	5 -	8	"*****"
0349	RECORD ID		6	9 -	14	"FRMbbb"
0350	FORM NUMBER		6	15 -	20	"3468bb"
0351	PAGE NUMBER		5	21 -	25	"PG02b"
0352	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0353	FILLER		1	35 -	35	BLANK
0354	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0355	CERTIFIED STRUCTURES AFFECTED MIDWESTERN	PT III 11i	12	43 -	54	N
0360	CAL STRUCTURES AFFECTED MIDWESTERN TOTAL AMOUNT	PT III 11i	12	55 -	66	N
0365	OTHER CERTIFIED HISTORIC STRUCTURE	PT III 11j	12	67 -	78	N
0370	CAL OTHER CERTIFIED HISTORIC TOTAL AMOUNT	PT III 11j	12	79 -	90	N
0385	PROJECT NPS PROJECT NUMBER OR THE PASS THROUGH EIN	PT III 11k	12	91 -	102	N
0390	NPS APPROVAL DATE	PT III 11l	8	103 -	110	YYYYMMDD
0395	REHABILITATION CREDIT	PT III 11m	12	111 -	122	N
0400	BASIS OF GEOTHERMAL ENERGY AND SOLAR ENERGY	PT III 12a	12	123 -	134	N
0405	CREDIT FOR GEOTHERMAL ENERGY AND SOLAR ENERGY	PT III 12a	12	135 -	146	N
0410	BASIS OF PROPERTY SOLAR AFTER DECEMBER 31, 2005	PT III 12b	12	147 -	158	N
0415	CREDIT FOR BASIS OF PROPERTY SOLAR AFTER DECEMBER 31, 2005	PT III 12b	12	159 -	170	N
0420	BASIS OF QUAL FUEL CELL AFTER DECEMBER 31, 2005 AND BEFORE OCTOBER 4, 2008	PT III 12c	12	171 -	182	N
0425	CREDIT FOR QUAL FUEL CELL AFTER DECEMBER 31, 2005 AND BEFORE OCTOBER 4, 2008	PT III 12c	12	183 -	194	N
0430	APPLICABLE KILOWATT CAPACITY PROP	PT III 12d	12	195 -	206	N
0435	CREDIT FOR APPLICABLE KILOWATT CAPACITY PROP	PT III 12d	12	207 -	218	N
0440	ENTER THE LESSOR OF LINE 12c OR 12d	PT III 12e	12	219 -	230	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0445	BASIS OF PROPERTY AFTER OCTOBER 3, 2008	PT III 12f	12	231 - 242	N
0450	CREDIT FOR BASIS OF PROPERTY AFTER OCTOBER 3, 2008	PT III 12f	12	243 - 254	N
0455	APPLICABLE KILOWATT CAPACITY OF PROPERTY ON LINE 12f	PT III 12g	12	255 - 266	N
0460	APPLICABLE KILOWATT CAPICITY OF PROPERTY AMOUNT ON LINE 12f	PT III 12g	12	267 - 278	N
0465	ENTER THE LESSOR OF LINE 12f OR 12g	PT III 12h	12	279 - 290	N
0470	BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2005	PT III 12i	12	291 - 302	N
0475	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2005	PT III 12i	12	303 - 314	N
0480	KILOWATT CAPACITY OF PROPERTY ON LINE 12i	PT III 12j	12	315 - 326	N
0485	CREDIT KILOWATT CAPICITY OF PROPERTY ON LINE 12i	PT III 12j	12	327 - 338	N
0487	ENTER THE LESSOR OF LINE 12i OR 12j	PT III 12k	12	339 - 350	N
	RECORD TERMINUS CHARACTER		1	351 - 351	"#"

SECTION C FORM 3468 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0217
	START RECORD SENTINEL		4	5 - 8	"****"
0488	RECORD ID		6	9 - 14	"FRMbbb"
0489	FORM NUMBER		6	15 - 20	"3468bb"
0490	PAGE NUMBER		5	21 - 25	"PG03b"
0491	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0492	FILLER		1	35 - 35	BLANK
0493	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0502	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12l	12	43 - 54	N
0504	CREDIT FOR PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12l	12	55 - 66	N
0505	MEGAWATTS OR HORSEPOWER FACTOR	PT III 12m	6	67 - 72	N
0512	MULTIPLY LINE 12l BY 12m	PT III 12n	12	73 - 84	N
0515	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008 AND BEFORE JANUARY 1, 2009	PT III 12o	12	85 - 96	N
0517	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008 AND BEFORE JANUARY 1, 2009	PT III 12o	12	97 - 108	N
0520	ENTER THE LESSOR OF LINE 12o OR $4,000	PT III 12p	12	109 - 120	N
0525	BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2008	PT III 12q	12	121 - 132	N
0527	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2008	PT III 12q	12	133 - 144	N
0530	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12r	12	145 - 156	N
0532	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12r	12	157 - 168	N
0535	BASIS OF QUALIFIED INVESTMENT PROPERTY PLACED IN SERVICE	PT III 12s	12	169 - 180	N
0537	CREDIT FOR BASIS OF QUALIFIED INVESTMENT PROPERTY PLACED IN SERVICE	PT III 12s	12	181 - 192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0540	ENTER THE APPLICABLE UNUSED INVESTMENT CREDIT FROM COOPERATIVE	PT III 13	12	193 - 204	N
0545	ADD LINES 11e THROUGH 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, AND 13	PT III 14	12	205 - 216	N
	RECORD TERMINUS CHARACTER		1	217 - 217	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 - 4	0325
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3800bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYEE IDENTIFICATION NUMBER		9	26 - 34	N
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	GBC FROM LINE 2 OF PT III WITH BOX A CHECKED	1 PT I	12	43 - 54	N
0020	PASSIVE ACTIVITIES CREDIT FROM LINE 2 OF PT III WITH BOX B CHECKED	2 PT I	12	55 - 66	N
0030	PASSIVE ACTIVITIES CREDITS ALLOWED FOR 2012	3 PT I	12	67 - 78	N
0040	C/F OF GBC	4 PT I	12	79 - 90	N
@0045	C/F OF GBC: SCHEDULE	4 PT I	6	91 - 96	STMbnn
0050	C/B OF GBC	5 PT I	12	97 - 108	N
0060	ADD LINES 1, 3, 4, AND 5	6 PT I	12	109 - 120	N
0070	REGULAR TAX BEFORE CREDITS	7 PT II	12	121 - 132	N
0080	ALT MIN TAX	8 PT II	12	133 - 144	N
0090	ADD LINES 7 AND 8	9 PT II	12	145 - 156	N
0100	FOREIGN TAX CREDIT	10a PT II	12	157 - 168	N
0110	CERTAIN ALLOWABLE CREDITS	10b PT II	12	169 - 180	N
0120	ADD LINES 10a and 10b	10c PT II	12	181 - 192	N
0130	NET INCOME TAX; SUBTRACT LINE 10c FROM LINE 9	11 PT II	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS			FIELD DESCRIPTION
0140	NET REGULAR TAX, SUBTRACT LINE 10c FROM LINE 9	12 PT II	12	205	-	216	N
0150	25% OF EXCESS OF, IF ANY OF LINE 12 OVER 25000	13 PT II	12	217	-	228	N
0160	TENTATIVE MIN. TAX	14 PT II	12	229	-	240	N
0170	GREATER OF LINE 13 OR 14	15 PT II	12	241	-	252	N
0180	SUBTRACT LINE 15 FROM 11	16	12	253	-	264	N
0190	CORPORATIONS: ELECTION OF BONUS DEPREC. ATTRIBUTED TO RESEARCH CREDIT	16b	12	265	-	276	N
0200	ADD LINES 16A AND 16B	16C	12	277	-	288	N
0210	SMALLER OF LINE 6 OR 16	17 PT II	12	289	-	300	N
0220	SMALLER OF LINE 6 OR 16A	17B	12	301	-	312	N
0230	SUBTRACT LINE 17B FROM 17A	17C PT II	12	313	-	324	N
	RECORD TERMINUS CHARACTER		1	325	-	325	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0301
	START RECORD SENTINEL		4	5 -	8	"****"
0300	RECORD ID		6	9 -	14	"FRMbbb"
0301	FORM NUMBER		6	15 -	20	"3800bb"
0302	PAGE NUMBER		5	21 -	25	"PG02b"
0303	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N
0304	FILLER		1	35 -	35	BLANK
0305	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0310	LINE 14 X 75%	18 PT II	12	43 -	54	N
0320	GREATER OF LINES 13 OR 18	19 PT II	12	55 -	66	N
0330	SUBTRACT LINE 19 FROM LINE 11	20 PT II	12	67 -	78	N
0340	SUBTRACT LINE 17 FROM LINE 20	21 PT II	12	79 -	90	N
0350	COMBINE AMOUNTS FROM LNE 3 OF PT III WITH BOXES A, C, OR D CHECKED	22 PT II	12	91 -	102	N
0355	PASS. ACTIVITY CREDIT FROM LINE 3	23 PT II	12	103 -	114	N
0360	PASS. ACTIVITY CREDIT ALLOWED	24 PT II	12	115 -	126	N
0365	ADD LINES 22 AND 24	25 PT II	12	127 -	138	N
0370	EMPOWERMENT ZONE AND RENEWAL COMMUNITY EMPLOYMENT CREDIT ALLOWED; ADD LINES 22 AND 23	26 PT II	12	139 -	150	N
0380	SUBTRACT LINE 13 FROM LINE 11	27 PT II	12	151 -	162	N
0390	ADD LINES 17 AND 26	28 PT II	12	163 -	174	N
0400	SUBTRACT LINE 28 FROM LINE 27	29 PT II	12	175 -	186	N
0410	GBC FROM LINE 5, PT III WITH ALL BOXES CHECKED	30 PT II	12	187 -	198	N
0420	TOTAL ELIGILBE SMALL BUS. CREDIT FROM LINE 6, ALL PTS III CHECKED	31 PT II	12	199 -	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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0430	PASS. ACTIVITIES CREDITS FROM LINE 5, ALL PTS III	32 PT II	12	211 -	222	N
0440	PASSIVE ACTIVITIES CREDIT ALLOWED	33 PT II	12	223 -	234	N
0450	C/F OF GBC	34 PT II	12	235 -	246	N
0460	C/B OF GBC	35 PT II	12	247 -	258	N
0470	ADD LINES 30, 31, 33, 34, AND 35	36 PT II	12	259 -	270	N
0480	SMALLER OF LINES 29 OR 36	37 PT II	12	271 -	282	N
O490	CREDIT ALLOWED	38 PT II	12	283 -	294	N
0495	GBC COMPUTATION	38 PT II	6	295 -	300	NO ENTRY
	RECORD TERMINUS CHARACTER		1	301 -	301	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0949
	START RECORD SENTINEL		4	5 - 8	"****"
0600	RECORD ID		6	9 - 14	"FRMbbb"
0601	FORM NUMBER		6	15 - 20	"3800bb"
0602	PAGE NUMBER		5	21 - 25	"PG03b"
0603	EMPLOYEE IDENTIFICATION NUMBER		9	26 - 34	N
0604	FILLER		1	35 - 35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36 - 42	N RANGE: 0000000-9999999
0610	GBC FROM NONPASSIVE ACTIVITY	A	1	43 - 43	X OR BLANK
0620	GBC:FROM PASSIVE ACTIVTY	B	1	44 - 44	X OR BLANK
0630	GBC CARRYFORWARDS	C	1	45 - 45	X OR BLANK
0640	GBC CARRYBACKS	D	1	46 - 46	X OR BLANK
0650	ELIGIBLE SBC NONPASSIVE ACTIV.	E	1	47 - 47	X OR BLANK
0660	ELIGIBLE SBC PASSIVE ACTIV.	F	1	48 - 48	X OR BLANK
0670	ELIGIBLE SBC CARRYFORWARDS	G	1	49 - 49	X OR BLANK
0680	ELIGIBLE SBC CARRYBACKS	H	1	50 - 50	X OR BLANK
0685	CONSOLIDATED PART III INDICATOR	I	1	51 - 51	X OR BLANK
0690	PASS-THROUGH EIN	1A(B)	9	52 - 60	N OR BLANK
0700	INVESTMENT CREDIT: AMOUNT	1A(C)	12	61 - 72	N
0710	RESERVED FOR FUTURE USE:EIN	1B(B)	9	73 - 81	NO ENTRY
0720	RESERVED FOR FUTURE USE: AMOUNT	1B(C)	12	82 - 93	NO ENTRY
0730	PASS-THROUGH EIN	1C(B)	9	94 - 102	N OR BLANK
0740	CREDIT FOR INCREASING RESEARCH: AMOUNT	1C(C)	12	103 - 114	N
0750	PASS-THROUGH EIN	1D(B)	9	115 - 123	N OR BLANK
0760	LOW-INCOME HOUSING CREDIT: AMOUNT	1D(C)	12	124 - 135	N
0770	PASS-THROUGH EIN	1E(B)	9	136 - 144	NO ENTRY
0780	DISABLED ACCESS CREDIT: AMOUNT	1E(C)	12	145 - 156	NO ENTRY
0790	PASS-THROUGH EIN	1F(B)	9	157 - 165	NO ENTRY
0800	RNEWABLE ELECTRICITY PRODUCT. CREDIT: AMOUNT	1F(C)	12	166 - 177	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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0810	PASS-THROUGH EIN	1G(B)	9	178	- 186	NO ENTRY
0820	INDIAN EMPLOYMENT CR: AMOUNT	1G(C)	12	187	- 198	NO ENTRY
0830	PASS-THROUGH EIN	1H(B)	9	199	- 207	N OR BLANK
0840	ORPHAN DRUG CREDIT: AMOUNT	1H(C)	12	208	- 219	N
0850	PASS-THROUGH EIN	1I(B)	9	220	- 228	N OR BLANK
0860	NEW MARKETS CREDIT: AMOUNT	1I(C)	12	229	- 240	N
0870	PASS-THROUGH EIN	1J(B)	9	241	- 249	N OR BLANK
0880	SMALL EMPLOYER PENSION PLAN STARTUP COSTS CREDIT: AMOUNT	1J(C)	12	250	- 261	N
0890	PASS-THROUGH EIN	1K(B)	9	262	- 270	N OR BLANK
0900	CRDIT FOR EMPLOYER PROVIDED CHILD CARE: AMOUNT	1K(C)	12	271	- 282	N
0910	PASS-THROUGH EIN	1L(B)	9	283	- 291	N OR BLANK
0920	BIODIESEL AND RENEWABLE FUELS CREDIT: AMOUNT	1L(C)	12	292	- 303	N
0930	PASS-THROUGH EIN	1M(B)	9	304	- 312	N OR BLANK
0940	LOW SULFUR DIESEL FUEL PRODUCTION: AMOUNT	1M(C)	12	313	- 324	N
0950	PASS-THROUGH EIN	1N(B)	9	325	- 333	NO ENTRY
0960	DISTILLED SPIRITS: AMOUNT	1N(C)	12	334	- 345	NO ENTRY
0970	PASS-THROUGH EIN FUEL CREDIT: EIN	1O(B)	9	346	- 354	NO ENTRY
0980	NONCONVENTIONAL SOURCE FUEL CREDTI: AMOUNT	1O(C)	12	355	- 366	NO ENTRY
0990	PASS-THROUGH EIN	1P(B)	9	367	- 375	NO ENTRY
1000	ENERGY EFFICIENT HOME CREDIT: AMOUNT	1P(C)	12	376	- 387	NO ENTRY
1010	PASS-THROUGH EIN	1Q(B)	9	388	- 396	NO ENTRY
1020	ENERGY EFFICIENT APPLIANCE CREDIT: AMOUNT	1Q(C)	12	397	- 408	NO ENTRY
1030	PASS-THROUGH EIN	1R(B)	9	409	- 417	NO ENTRY
1040	ALTERNATIVE MOTOR VEHICLE CREDIT: AMOUNT	1R(C)	12	418	- 429	NO ENTRY
1050	PASS-THROUGH EIN	1S(B)	9	430	- 438	NO ENTRY
1060	ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY CREDIT: AMOUNT	1S(C)	12	439	- 450	NO ENTRY
1070	RESERVED FOR FUTURE USE:EIN	1T(B)	9	451	- 459	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1080	RESERVED FOR FUTURE USE: AMOUNT	1T(C)	12	460 - 471	NO ENTRY
1090	PASS-THROUGH EIN	1U(B)	9	472 - 480	NO ENTRY
1100	MINE RESCUE TEAM TRAINING CREDIT: AMOUNT	1U(C)	12	481 - 492	NO ENTRY
1110	PASS-THROUGH EIN	1V(B)	9	493 - 501	NO ENTRY
1120	AGRICULTURAL CHEMICALS SECURITY CREDIT: AMOUNT	1V (C)	12	502 - 513	NO ENTRY
1130	PASS-THROUGH EIN	1W(B)	9	514 - 522	NO ENTRY
1140	CREDIT FOR EMPLOYER DIFFERTIAL WAGE PAYMENTS: AMOUNT	1W(C)	12	523 - 534	NO ENTRY
1150	PASS-THROUGH EIN	1X(B)	9	535 - 543	NO ENTRY
1160	CARBON DIOXIDE SEQUESTRATION CREDIT: AMOUNT	1X(C)	12	544 - 555	NO ENTRY
1170	PASS-THROUGH EIN	1Y (B)	9	556 - 564	NO ENTRY
1180	QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLE CREDIT: AMOUNT	1Y(C)	12	565 - 576	NO ENTRY
1190	PASS-THROUGH EIN	1Z(B)	9	577 - 585	NO ENTRY
1200	QUALIFIED PLUG-IN ELECTRIC VEHICLE CREDIT: AMOUNT	1Z(C)	12	586 - 597	NO ENTRY
1210	PASS-THROUGH EIN	1AA(B)	9	598 - 606	N OR BLANK
1220	NEW HIRE RETENTION CREDIT: AMOUNT	1AA(C)	12	607 - 618	N
1230	PASS-THROUGH EIN	1BB(B)	9	619 - 627	N OR BLANK
1240	GENERAL CREDITS FROM ELECTING LARGE PARTHERSHIP: AMOUNT	1BB(C)	12	628 - 639	N
1250	OTHER: EIN	1ZZ(B)	9	640 - 648	N OR BLANK
1260	OTHER: AMOUNT	1ZZ(C)	12	649 - 649	N
1270	ADD LINES 1A THRU 1ZZ	2(C)	12	661 - 660	N
1280	PASS-THROUGH EIN	3(B)	9	673 - 672	NO ENTRY
1290	AMOUNT FROM FORM 8844	3(C)	12	682 - 681	NO ENTRY
1300	PASS-THROUGH EIN	4A(B)	9	694 - 702	N OR BLANK
1310	INVESTMENT CREDIT: AMOUNT	4A(C)	12	703 - 714	N
1320	PASS-THROUGH EIN	4B(B)	9	715 - 723	N OR BLANK
1330	WORK OPPORTUNITY CREDIT: AMOUNT	4B(C)	12	724 - 735	N
1340	PASS-THROUGH EIN	4C(B)	9	736 - 744	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1350	ALCOHOL AND CELLUSLOSIC BIOFUEL FUELS CREDIT: AMOUNT	4C(C)	12	745 - 756	N
1360	PASS-THROUGH EIN	4D(B)	9	757 - 765	N OR BLANK
1370	LOW INCOME HOUSING CREDIT: AMOUNT	4D(C)	12	766 - 777	N
1380	PASS-THROUGH EIN	4E(B)	9	778 - 786	NO ENTRY
1390	RENEWABLE ELECTRICITY, ETC. CREDIT: AMOUNT	4E(C)	12	787 - 798	NO ENTRY
1400	PASS-THROUGH EIN	4F(B)	9	799 - 807	NO ENTRY
1410	EMPLOYER SS AND MEDICARE TAXES PAID ON CERTAIN EMPLOYEES CREDIT: AMOUNT	4F(C)	12	808 - 819	NO ENTRY
1420	PASS-THROUGH EIN	4G(B)	9	820 - 828	NO ENTRY
1430	QUALIFIED RR TRACK MAINTENANCE CREDIT: AMOUNT	4G(C)	12	829 - 840	NO ENTRY
1440	PASS-THROUGH EIN	4H(B)	9	841 - 849	N OR BLANK
1450	SMALL EMPLOYER HEALTH INSURANCE PREMIUMS CREDIT: AMOUNT	4H(C)	12	850 - 861	N
1460	RESERVED FOR FUTURE USE: EIN	4I(B)	9	862 - 870	NO ENTRY
1470	RESERVED FOR FUTURE USE:AMOUNT	4I(C)	12	871 - 882	NO ENTRY
1480	RESERVED FOR FUTURE USE: EIN	4J(B)	9	883 - 891	NO ENTRY
1490	RESERVED FOR FUTURE USE:AMOUNT	4J(C)	12	892 - 903	NO ENTRY
1500	OTHER: EIN	4Z(B)	9	904 - 912	N OR BLANK
1510	OTHER: AMOUNT	4Z(C)	12	913 - 924	N
1520	ADD LINES 4A THRU 4Z	5(C)	12	925 - 936	N
1530	ADD LINES 2, 3, AND 5	6(C)	12	937 - 948	N
	RECORD TERMINUS		1	949 - 949	#

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0369
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4136bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
@0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 - 48	"STMbnn" OR BLANK
0010	OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	49 - 54	N
0020	USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	55 - 60	N
0030	NONTAXABLE USE OF GASOLINE TYPE	1c(a)	2	61 - 62	VALUES "04", "05", "07", "11" "13", "14", "15" or BLANK
0040	NONTAXABLE USE OF GASOLINE GALLONS	1c(c)	6	63 - 68	N
0070	NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	69 - 80	N
0080	EXPORTED NONTAXABLE USE OF GASOLINE GALLONS	1d(c)	6	81 - 86	N
0090	EXPORTED NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1d(d)	12	87 - 98	N
0170	COMMERCIAL AVIATION GASOLINE GALLONS	2a(c)	6	99 - 104	N
0180	NONTAXABLE USE OF COMMERCIAL AVIATION GAS CREDIT AMOUNT	2a(d)	12	105 - 116	N
0190	NONTAXABLE USE OF AVIATION GASOLINE TYPE	2b(a)	2	117 - 118	VALUES "01, "10","11", "13", "14" "15", or BLANK
0200	NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2b(c)	6	119 - 124	N
0210	NONTAXABLE USE OF AVIATION GAS AMOUNT	2b(d)	12	125 - 136	N
0215	EXPORT NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2c(c)	6	137 - 142	N
0220	EXPORT NONTAXABLE USE OF AVIATION CR. AMOUNT	2c(d)	12	143 - 154	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0225	LUST TAX ON AVIATION GAS FOREIGN TRADE USE GAL.	2d(c)	6	155 -	160	N
0230	LUST TAX ON AVIATION GAS FOREIGN TRADE USE CR. AMT	2d(d)	12	161 -	172	N
@0240	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	3	6	173 -	178	"STMbnn" OR BLANK
0250	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	3	1	179 -	179	"X" OR BLANK
0260	NONTAXABLE USE OF DIESEL FUEL TYPE	3a(a)	2	180 -	181	VALUES "02, "06", "07", "08, "11", "13", "14, "15" OR BLANK
0270	NONTAXABLE USE OF DIESEL FUEL GALLONS	3a(c)	6	182 -	187	N
0303	DIESEL FUEL FOR FARMING PURPOSES GALLONS	3b(c)	6	188 -	193	N
0307	DIESEL FUEL FOR FARMING CR. AMOUNT	3b(d)	12	194 -	205	N
0310	DIESEL FUEL TRAIN USE GALLONS	3c(c)	6	206 -	211	N
0320	DIESEL FUEL TRAIN USE CREDIT AMOUNT	3c(d)	12	212 -	223	N
0330	DIESEL FUEL CERTAIN INTERCITY LOCAL BUS USE GALLON	3d(c)	6	224 -	229	N
0340	DIESEL FUEL CERTAIN INTERCITY & BUS USE CREDIT AMT AMOUNT	3d(d)	12	230 -	241	N
0343	DIESEL FUEL EXPORTED GALLON	3e(c)	6	242 -	247	N
0347	DIESEL FUEL EXPORTED CREDIT AMOUNT	3e(d)	12	248 -	259	N
@0350	EVIDENCE OF DYED KEROSENE EXPLANATION	4	6	260 -	265	"STMbnn" OR BLANK
0360	EVIDENCE OF DYED KEROSENE BOX	4	1	266 -	266	"X" OR BLANK
0370	NONTAXABLE USE OF KEROSENE TYPE	4a(a)	2	267 -	268	VALUES "02", "06", "07", "08", "11", "13", "14", "15" OR BLANK
0380	NONTAXABLE USE OF KEROSENE GALLONS	4a(c)	6	269 -	274	N
0399	NONTAXABLE USE OF KEROSENE FOR FARMING PURPOSE GALLONS	4b(c)	6	275 -	280	N
0407	KEROSENE USE FARM CREDIT AMOUNT	4b(d)	12	281 -	292	N
0409	KEROSENE USE IN BUSES GALLONS	4c(c)	6	293 -	298	N
0416	KEROSENE USE IN BUSES CR. AMOUNT	4c(d)	12	299 -	310	N
0418	NONTAXABLE USE OF KEROSENE EXPORTED GALLONS	4d(c)	6	311 -	316	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0420	NONTAXABLE USE OF KEROSENE EXPORTED CR. AMOUNT	4d(d)	12	317 - 328	N
0425	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 TYPE OF USE	4e(a)	2	329 - 330	VALUES: 02, 08, OR BLANK.
0430	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 GALLONS	4e(c)	6	331 - 336	N
0435	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 AMOUNT OF CREDIT	4e(d)	12	337 - 348	N
0440	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 TYPE OF USE	4f(a)	2	349 - 350	VALUES: 02, 08, OR BLANK.
0445	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 GALLONS	4f(c)	6	351 - 356	N
0450	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 AMOUNT OF CREDIT	4f(d)	12	357 - 368	N
	RECORD TERMINUS CHARACTER		1	369 - 369	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0389
	START RECORD SENTINEL		4	5 - 8	"*****"
0540	RECORD ID		6	9 - 14	"FRMbbb"
0541	FORM NUMBER		6	15 - 20	"4136bb"
0542	PAGE NUMBER		5	21 - 25	"PG02b"
0543	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0544	FILLER		1	35 - 35	BLANK
0545	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0550	COMMERCIAL AVIATION KEROSENE GALLONS 1	5a(c)	6	43 - 48	N
0555	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 1	5a(d)	12	49 - 60	N
0560	COMMERCIAL AVIATION KEROSENE GALLONS 2	5b(c)	6	61 - 66	N
0565	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 2	5b(d)	12	67 - 78	N
0570	NONTAXABLE AVIATION KEROSENE USE TYPE 1	5c(a)	2	79 - 80	VALUES 01,09,10,11, 13,15,16, OR BLANK
0575	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 1	5c(c)	6	81 - 86	N
0580	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 1	5c(d)	12	87 - 98	N
0585	NONTAXABLE AVIATION KEROSENE USE TYPE 2	5d(a)	2	99 - 100	VALUES 01,09,10,11, 13,15,16, OR BLANK
0590	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 2	5d(c)	6	101 - 106	N
0595	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 2	5d(d)	12	107 - 118	N
0600	LUST TAX ON AVIATION KERO. FOREIGN TRADE USE GAL.	5e(c)	6	119 - 124	N
0605	LUST TAX ON AVIATION KERO FOREIGN TRADE USE CR AMT	5e(d)	12	125 - 136	N
0608	UNDYED DIESEL FUEL REGISTRATION NO.	6	12	137 - 148	A/N
@0610	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	6	6	149 - 154	"STMbnn" OR BLANK
0615	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	6	1	155 - 155	"X" OR BLANK
0620	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV GALLONS	6a(c)	6	156 - 161	N
0625	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV CR AMT	6a(d)	12	162 - 173	N
@0630	CUSTOMER INFORMATION ATTACHMENT	6a	6	174 - 179	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0635	USE UNDYED DIESEL INTERCITY BUSES GALLONS	6b(c)	6	180 - 185	N
0640	USE UNDYED DIESEL INTERCITY BUSES CR. AMOUNT	6b(d)	12	186 - 197	N
0645	UNDYED KEROSENE REGISTRATION NUMBER	7	12	198 - 209	A/N
@0650	EVIDENCE OF DYED KEROSENE EXPLANATION	7	6	210 - 215	"STMbnn" OR BLANK
0655	EVIDENCE OF DYED KEROSENE EXCEPTION BOX	7	1	216 - 216	"X" OR BLANK
0660	USE OF UNDYED KERO BY STATE OR LOCAL GOVT GALLONS	7a(c)	6	217 - 222	N
@0665	CUSTOMER INFORMATION ATTACHMENT	7a	6	223 - 228	"STMbnn" OR BLANK
0670	KEROSENE SALES FROM BLOCKED PUMP GALLONS	7b(c)	6	229 - 234	N
0680	SALES BY VENDORS OF UNDYED KEROSENE CR. AMOUNT	7b(d)	12	235 - 246	N
0685	UNDYED KEROSENE USE IN CERTAIN BUSES GALLONS	7c(c)	6	247 - 252	N
0695	UNDYED KEROSENE USE IN CERTAIN BUSES CR. AMOUNT	7c(d)	12	253 - 264	N
0705	SALES BY VENDORS OF KEROSENE FOR USE OF AVIATION REGISTRATION NO.	8	12	265 - 276	A/N
0715	USED IN COMMERCIAL AVIATION GALLONS TYPE 1	8a(c)	6	277 - 282	N
0725	USED IN COMMERCIAL AVIATION CR. AMOUNT TYPE 1	8a(d)	12	283 - 294	N
0745	OTHER USE IN COMMERICAL AVIATION GALLONS TYPE 2	8b(c)	6	295 - 300	N
0750	OTHER USE IN COMMERCIAL AVIATION CR. AMOUNT TYPE 2	8b(d)	12	301 - 312	N
0755	NONEXEMPT USE GALLONS	8c(c)	6	313 - 318	N
0757	NONEXEMPT USE CR. AMOUNT	8c(d)	12	319 - 330	N
0759	OTHER NONTAXABLE USE TYPE 1	8d(a)	2	331 - 332	VALUES "01", "09", "10", "11", "13", "14", "15", OR BLANK
0760	OTHER NONTAXABLE USE GALLONS 1	8d(c)	6	333 - 338	N
0764	OTHER NONTAXABLE USE CR. AMOUNT 1	8d(d)	12	339 - 350	N
0768	OTHER NONTAXABLE USE TYPE 2	8e(a)	2	351 - 352	VALUES "01", "09", "10", "11" "13", "14", "15", OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0770	OTHER NONTAXABLE USE GALLONS 2	8e(c)	6	353 - 358	N
0775	OTHER NONTAXABLE USE CR. AMOUNT 2	8e(d)	12	359 - 370	N
0780	LUST TAX ON AVIATION KEROSENE SOLD GALLONS	8f(c)	6	371 - 376	N
0785	LUST TAX ON AVIATION KEROSENE SOLD CREDIT AMT.	8f(d)	12	377 - 388	N
	RECORD TERMINUS CHARACTER		1	389 - 389	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0515
	START RECORD SENTINEL		4	5 -	8	"****"
0877	RECORD ID		6	9 -	14	"FRMbbb"
0878	FORM NUMBER		6	15 -	20	"4136bb"
0879	PAGE NUMBER		5	21 -	25	"PG03b"
0880	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0881	FILLER		1	35 -	35	BLANK
0882	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0950	ALCOHOL FUEL MIXTURE REGISTRATION NO.	9	12	43 -	54	A/N
0960	ALCOHOL MIXTURES ETHANOL GALLONS	9a(c)	6	55 -	60	N
0970	ALCOHOL MIXTURES ETHANOL CR. AMOUNT	9a(d)	12	61 -	72	N
0980	ALCOHOL MIXTURES OTHER THAN ETHANOL GALLONS	9b(c)	6	73 -	78	N
0990	ALCOHOL MIXTURES OTHER THAN ETHANOL CR. AMOUNT	9b(d)	12	79 -	90	N
3010	BIODIESEL MIXTURE REGISTRATION NO.	10	12	91 -	102	A/N
3020	BIODIESEL MIX GALLONS	10a(c)	6	103 -	108	N
3030	BIODIESEL MIX CR. AMOUNT	10a(d)	12	109 -	120	N
3040	AGRI-BIODIESEL MIX GALLONS	10b(c)	6	121 -	126	N
3050	AGRI-BIODIESEL MIX CR. AMOUNT	10b(d)	12	127 -	138	N
3060	RENEWABLE DIESEL MIX GALLONS	10c(c)	6	139 -	144	N
3070	RENEWABLE DIESEL MIX CR. AMOUNT	10c(d)	12	145 -	156	N
3199	LPG USE TYPE LITERAL	11a(a)	3	157 -	159	BUS OR BLANK
3200	LPG USE TYPE	11a(a)	2	160 -	161	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3210	LPG GALLONS	11a(c)	6	162 -	167	N
3220	LPG CR. AMOUNT	11a(d)	12	168 -	179	N
3239	P SERIES FUELS USE TYPE LITERAL	11b(a)	3	180 -	182	BUS OR BLANK
3240	P SERIES FUELS USE TYPE	11b(a)	2	183 -	184	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3260	P SERIES FUELS GALLONS	11b(c)	6	185 -	190	N
3280	P SERIES FUELS CR. AMOUNT	11b(d)	12	191 -	202	N
3299	CNG USE TYPE LITERAL	11c(a)	3	203 -	205	BUS OR BLANK
3300	COMPRESSSED NATURAL GAS USE TYPR	11c(a)	2	206 -	207	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3320	COMPRESSED NATURAL GAS GALLONS	11c(c)	6	208 -	213	N
3340	COMPRESSED NATURAL GAS CR. AMOUNT	11c(d)	12	214 -	225	N
3359	LIQUEFIED HYDROGEN USE TYPE LITERAL	11d(a)	3	226 -	228	BUS OR BLANK
3360	LIQUEFIED HYDROGEN USE TYPE	11d(a)	2	229 -	230	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3380	LIQUEFIED HYDROGEN GALLONS	11d(c)	6	231 -	236	N
3400	LIQUEFIED HYDROGEN CR. AMOUNT	11d(d)	12	237 -	248	N
3419	LIQUEFIED FUEL FROM COAL USE TYPE LITERAL	11e(a)	3	249 -	251	BUS OR BLANK
3420	LIQUID FUEL FROM COAL USE TYPE	11e(a)	2	252 -	253	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3440	LIQUID FUEL FROM COAL GALLONS	11e(c)	6	254 -	259	N
3460	LIQUID FUEL FROM COAL CR. AMOUNT	11e(d)	12	260 -	271	N
3479	NONTAXABLE LIQUID FUEL USE TYPE LITERAL	11f(a)	3	272 -	274	BUS OR BLANK
3480	NONTAXABLE LIQUID FUEL USE TYPE	11f(a)	2	275 -	276	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3500	NONTAXABLE LIQUID FUEL GALLONS	11f(c)	6	277 -	282	N
3520	NONTAXABLE LIQUID FEUL CREDIT AMOUNT	11f(d)	12	283 -	294	N
3539	LIQUEFIED NATURAL GAS USE TYPE LITERAL	11g(a)	3	295 -	297	BUS OR BLANK
3540	LIQUEFIED NATURAL GAS USE TYPE	11g(a)	2	298 -	299	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3560	LIQUEFIED NATURAL GAS GALLONS	11g(c)	6	300 -	305	N
3580	LIQUEFIED NATURAL GAS CR. AMOUNT	11g(d)	12	306 -	317	N
3582	LIQUEFIED GAS DERIVED FROM BIOMASS-TYPE LITERAL	11h(a)	3	318 -	320	BUS OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3583	LIQUEFIED GAS DERIVED FROM BIOMASS-TYPE	11h(a)	2	321 - 322	N
3585	LIQUEFIED GAS DERIVED FROM BIOMASS-GALLONS	11h(c)	6	323 - 328	N
3587	LIQUEFIED GAS DERIVED FROM BIOMASS-CREDIT AMOUNT	11h(d)	12	329 - 340	N
3600	ALTERNATIVE FUEL CR. REG. NO.	12	12	341 - 352	A/N
3620	LPG GALLONS	12a(c)	6	353 - 358	N
3640	LPG CR. AMOUNT	12a(d)	12	359 - 370	N
3660	P SERIES FUEL GAL.	12b(c)	6	371 - 376	N
3680	P SERIES FUEL CR. AMOUNT	12b(d)	12	377 - 388	N
3700	COMPRESSED NATURAL GAS GALLONS	12c(c)	6	389 - 394	N
3720	COMPRESSED NATURAL GAS CR. AMOUNT	12c(d)	12	395 - 406	N
3740	LIQUEFIED HYDROGEN GALLONS	12d(c)	6	407 - 412	N
3760	LIQUEFIED HYDROGEN CR. AMOUNT	12d(d)	12	413 - 424	N
3780	LIQUID FUEL FROM COAL GALLONS	12e(c)	6	425 - 430	N
3800	LIQUID FUEL FROM COAL CR. AMOUNT	12e(d)	12	431 - 442	N
3820	LIQUID FUEL GALLONS	12f(c)	6	443 - 448	N
3840	LIQUID FUEL CR. AMOUNT	12f(d)	12	449 - 460	N
3860	LIQUEFIED NATURAL GAS GALLONS	12g(c)	6	461 - 466	N
3880	LIQUEFIED NATURAL GAS CR. AMOUNT	12g(d)	12	467 - 478	N
3881	LIQUEFIED GAS DERIVED FROM BIOMASS - GALLONS	12h(c)	6	479 - 484	N
3883	LIQUEFIED GAS DERIVED FROM BIOMASS - CR AMT.	12h(d)	12	485 - 496	N
3885	COMPRESSED GAS DERIVED FROM BIOMASS - GALLONS	12i(c)	6	497 - 502	N
3887	COMPRESSED GAS DERIVED FROM BIOMASS - CR AMT.	12i(d)	12	503 - 514	N
	RECORD TERMINUS CHARACTER		1	515 - 515	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0234
	START RECORD SENTINEL		4	5	-	8	"****"
3890	RECORD ID		6	9	-	14	"FRMbbb"
3891	FORM NUMBER		6	15	-	20	"4136bb"
3892	PAGE NUMBER		5	21	-	25	"PG04b"
3893	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26	-	34	N nnnnnnnnn
3894	FILLER		1	35	-	35	BLANK
3895	FORM OCCURRENCE NUMBER		7	36	-	42	N 0000001
3900	REGISTERED CREDIT CARD ISSUERS REGISTRATION NO.	13	12	43	-	54	A/N
3920	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT GALLONS	13a(c)	6	55	-	60	N
3940	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13a(d)	12	61	-	72	N
3960	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT GALLONS	13b(c)	6	73	-	78	N
3980	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13b(d)	12	79	-	90	N
4000	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT GALLONS	13c(c)	6	91	-	96	N
4020	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT CR. AMT	13c(d)	12	97	-	108	N
4119	DIESEL WATER-FULE EMULSION NONTAX.USE LITERAL	14a(a)	3	109	-	111	BUS OR BLANK
4120	DIESEL-WATER FUEL EMULSION NONTAXBLE USE TYPE	14a(a)	2	112	-	113	"01", "02", "05", "06", "07", "08", "11", "13","14","15" OR BLANK
4140	DIESEL-WATER FUEL EMULSION NONTAXABLE GALLONS	14a(c)	6	114	-	119	N
4160	DIESEL-WATER FUEL EMULSION NONTAXABLE CR. AMOUNT	14a(d)	12	120	-	131	N
4180	DIESEL-WATER EXPORT GALLONS	14b(c)	6	132	-	137	N
4200	DIESEL-WATER EXPORT CR. AMOUNT	14b(d)	12	138	-	149	N
4220	DIESEL-WATER FUEL EMULSION BLENDING REGISTRATION NO.	15	12	150	-	161	A/N
@4230	CUSTOMER INFORMATION ATTACHMENT	15	6	162	-	167	STMbnn OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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4240	DIESEL-WATER FUEL EMULSION BLENDING GALLONS	15a(c)	6	168 - 173	N
4260	DIESEL-WATER FUEL EMULSION BLENDING CR. AMOUNT	15a(d)	12	174 - 185	N
4280	EXPORTED DYED DIESEL FUEL AND EXPORTED GASOLINE BLENDSTOCK-GALLONS	16a(c)	6	186 - 191	N
4300	EXPORTED DYED DIESEL FUEL AND EXPORTED GASOLINE BLENDSTOCK-CR. AMOUNT	16a(d)	12	192 - 203	N
4320	EXPORTED DYED KEROSENE GALLONS	16b(c)	6	204 - 209	N
4340	EXPORTED DYED KEROSENE CR. AMOUNT	16b(d)	12	210 - 221	N
4360	TOTAL INCOME TAX CR. AMOUNT	17	12	222 - 233	N
	RECORD TERMINUS CHARACTER		1	234 - 234	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0671
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4255bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0010	PROPERTY DESCRIPTION 1	A	56	52 -	107	A/N
+0020	ORIGINAL RATE 1	1A	6	108 -	113	N
+0023	COST OR OTHER BASIS 1	2A	12	114 -	125	N
+0080	ORIGINAL CREDIT 1	3A	12	126 -	137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138 -	145	YYYYMMDD
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146 -	153	YYYYMMDD
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154 -	155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156 -	161	N
+0120	TENTAVTIVE RECAPTURE TAX 1	8A	12	162 -	173	N
0130	PROPERTY DESCRIPTION 2	B	56	174 -	229	A/N
0140	ORIGINAL RATE 2	1B	6	230 -	235	N
0143	COST OR OTHER BASIS 2	2B	12	236 -	247	N
0200	ORIGINAL CREDIT 2	3B	12	248 -	259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260 -	267	YYYYMMDD
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268 -	275	YYYYMMDD
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276 -	277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278 -	283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284 -	295	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0250	PROPERTY DESCRIPTION 3	C	56	296 - 351	A/N
0260	ORIGINAL RATE 3	1C	6	352 - 357	N
0263	COST OR OTHER BASIS 3	2C	12	358 - 369	N
0320	ORIGINAL CREDIT 3	3C	12	370 - 381	N
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382 - 389	YYYYMMDD
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390 - 397	YYYYMMDD
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398 - 399	N, "00" OR BLANK
0350	RECAPTURE PERCENTAGE 3	7C	6	400 - 405	N
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406 - 417	N
0370	PROPERTY DESCRIPTION 4	D	56	418 - 473	A/N
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474 - 479	"STMbnn" OR BLANK
0380	ORIGINAL RATE 4	1D	6	480 - 485	N
0383	COST OR OTHER BASIS 4	2D	12	486 - 497	N
0440	ORIGINAL CREDIT 4	3D	12	498 - 509	N
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510 - 517	YYYYMMDD
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518 - 525	YYYYMMDD
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526 - 527	N, "00" OR BLANK
0470	RECAPTURE PERCENTAGE 4	7D	6	528 - 533	N
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534 - 545	N
0483	"TAX FROM ATTACHED" LITERAL	9	17	546 - 562	"TAX FROM ATTACHED" OR BLANK
0486	TAX AMOUNT	9	12	563 - 574	N
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575 - 586	N
*0495	RECAPTURE TAX STATEMENT	10	6	587 - 592	"STMbnn" OR BLANK
0500	TAX FROM PROPERTY CEASING TO BE AT RISK	10	12	593 - 604	N
0510	TOTAL RECAPTURE TAX	11	12	605 - 616	N
0520	PORTION OF ORIGINAL CREDIT	12	12	617 - 628	N
0540	SUBTRACT LINE 12 FROM LINE 11	13	12	629 - 640	N
0550	RECAPTURE QUALIFYING THERAP.	14	6	641 - 646	STMbnn or blank
0560	RECAPTURE QUALIFYING THERAP.	14	12	647 - 658	N
0570	TOTAL TAX INCREASE	15	12	659 - 670	N
	RECORD TERMINUS CHARACTER		1	671 - 671	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0871
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4562bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0008	BUSINESS OR ACTIVITY		30	43 - 72	A/N
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	73 - 81	NO ENTRY
0011	MAXIMUM AMOUNT	1	12	82 - 93	N (MAXIMUM:$500,000)
0012	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	94 - 105	N
0013	THRESHOLD COST	3	12	106 - 117	N (MAXIMUM:$2,000,000)
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	118 - 129	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	130 - 141	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	142 - 161	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	162 - 173	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	174 - 185	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	186 - 205	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	206 - 217	N
0110	DECRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	218 - 229	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	230 - 235	"STMbnn" OR BLANK

NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
       INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.

| 0120 | LISTED PROPERTY
(AMOUNT FROM LINE 27) | PT I
7 | 12 | 236 - 247 | N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	248 - 259	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	260 - 271	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM LINE 13 OF PY FORM 4562	PT I 10	12	272 - 283	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	284 - 295	N
0170	SEC 179 EXPENSE DEDUCTION (NOT APPLICABLE TO ESTATES OR TRUSTS)	PT I 12	12	296 - 307	NO ENTRY
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	308 - 319	N
0181	SPECIAL DEPRECIATION ALLOWANCE PROPERTY	PT II 14	12	320 - 331	N
*0182	ADDITIONAL INFORMATION FOR SPECIAL ALLOWANCE	PT II 14	6	332 - 337	"STMbnn" OR BLANK
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	338 - 349	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	350 - 355	"STMbnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	356 - 367	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	368 - 379	N
0188	GROUP ANY ASSETS	PT III 18	1	380 - 380	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	381 - 392	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	393 - 394	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	395 - 396	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	397 - 403	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	404 - 415	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	416 - 427	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	428 - 429	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b(e)	2	430 - 431	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b(f)	7	432 - 438	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b(g)	12	439 - 450	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c(c)	12	451 - 462	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c(d)	2	463 - 464	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c(e)	2	465 - 466	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c(f)	7	467 - 473	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c(g)	12	474 - 485	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d(c)	12	486 - 497	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d(d)	2	498 - 499	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d(e)	2	500 - 501	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d(f)	7	502 - 508	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d(g)	12	509 - 520	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e(c)	12	521 - 532	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e(d)	2	533 - 534	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e(e)	2	535 - 536	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e(f)	7	537 - 543	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e(g)	12	544 - 555	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f(c)	12	556 - 567	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f(d)	2	568 - 569	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f(e)	2	570 - 571	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f(f)	7	572-	578	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f(g)	12	579 -	590	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g(c)	12	591 -	602	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g(e)	2	603 -	604	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g(g)	12	605 -	616	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h(b)	6	617 -	622	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h(c)	12	623 -	634	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h(g)	12	635 -	646	N
0520	MACRS RESIDENTAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h(b)	6	647 -	652	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h(c)	12	653 -	664	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h(g)	12	665 -	676	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i(b)	6	677 -	682	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i(c)	12	683 -	694	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i(g)	12	695 -	706	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i(b)	6	707 -	712	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i(c)	12	713 -	724	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i(d)	2	725 -	726	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	727 - 738	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	739 - 750	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	751 - 752	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	753 - 754	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	755 - 766	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	767 - 778	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	779 - 780	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	781 - 792	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	793 - 798	FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	799 - 810	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	811 - 822	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	823 - 828	"STMbnn" OR BLANK

NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL
       INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B,
       LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE
       ALLOWED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	829 - 840	N
0770	TOTAL	PT IV 22	12	841 - 852	N
0780	ASSETS	PT IV 23	12	853 - 864	N
*0790	50 YEAR PROPERTY	PT II c	6	865 - 870	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	871 - 871	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 - 4	0899
	START RECORD SENTINEL		4	5 - 8	"****"
0800	RECORD ID		6	9 - 14	"FRMbbb"
0801	FORM NUMBER		6	15 - 20	"4562bb"
0802	PAGE NUMBER		5	21 - 25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0804	FILLER		1	35 - 35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (YES BOX)	PT V SEC A 24(a)	1	43 - 43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 24(a)	1	44 - 44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 24(b)	1	45 - 45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 24(b)	1	46 - 46	"X" OR BLANK
0830	SPECIAL DEPRECIATION ALLOWANCE PROPERTY	PT IV 25	12	47 - 58	N
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 26(a)	10	59 - 68	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	69 - 76	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	77 - 82	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 26(d)	12	83 - 94	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 26(e)	12	95 - 106	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107 - 108	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26(g)	7	109 - 115	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	116 - 127	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	128 - 139	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26(a)	10	140 - 149	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	150 - 157	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	158 - 163	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26(d)	12	164 - 175	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	176 - 187	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26(f)	2	188 - 189	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26(g)	7	190 - 196	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	197 - 208	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	209 - 220	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26(a)	10	221 - 230	A/N
1030	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	231 - 238	FORMAT: YYYYMMDD or BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	239 - 244	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26(d)	12	245 - 256	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257 - 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269 - 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271 - 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278 - 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290 - 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302 - 307	"STMbnn" OR BLANK

NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL
       INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A
       MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308 - 317	A/N
1130	DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318 - 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326 - 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332 - 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344 - 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356 - 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358 - 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361 - 372	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373 - 382	A/N

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1200	DEPRECIATIION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	383 - 390	FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	391 - 396	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27(d)	12	397 - 408	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	409 - 420	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27(f)	2	421 - 422	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27(g)	3	423 - 425	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	426 - 437	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27(a)	10	438 - 447	A/N
1270	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	448 - 455	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	456 - 461	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27(d)	12	462 - 473	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	474 - 485	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27(f)	2	486 - 487	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27(g)	3	488 - 490	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	491 - 502	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503	-	508	"STMbnn" OR BLANK

        NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL
                  INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25.
                  A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509	-	520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521	-	532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533	-	538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539	-	544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545	-	550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551	-	556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557	-	557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558	-	558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559	-	559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560	-	560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561	-	561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562	-	562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563	-	568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569	-	574	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32(b)	6	575	- 580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33(b)	6	581	- 586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	587	- 587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	588	- 588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35(b)	1	589	- 589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35(b)	1	590	- 590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36(b)	1	591	- 591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36(b)	1	592	- 592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30(c)	6	593	- 598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31(c)	6	599	- 604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32(c)	6	605	- 610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33(c)	6	611	- 616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34(c)	1	617	- 617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	618	- 618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35(c)	1	619	- 619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35(c)	1	620	- 620	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621 - 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622 - 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623 - 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629 - 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635 - 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641 - 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647 - 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648 - 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649 - 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650 - 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651 - 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652 - 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653 - 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659 - 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665 - 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671 - 676	N

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FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS  FIELD
NO.                               REF.                     DESCRIPTION
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1670 WAS VEHICLE AVAILABLE        PT V    1  677 -  677  "X" OR BLANK
     FOR PERSONAL USE             SEC B
     VEHICLE 5 (YES BOX)          34(e)

1675 WAS VEHICLE AVAILABLE FOR    PT V    1  678 -  678  "X" OR BLANK
     PERSONAL USE - VEHICLE 5     SEC B
     (NO BOX)                     34(e)

1680 WAS VEHICLE USED BY MORE     PT V    1  679 -  679  "X" OR BLANK
     THAN 5% OWNER OR RELATED     SEC B
     PERSON - VEHICLE 5 (YES BOX) 35(e)

1685 WAS VEHICLE USED BY MORE THAN PT V   1  680 -  680  "X" OR BLANK
     5% OWNER OR RELATED PERSON   SEC B
     VEHICLE 5 (NO BOX)           35(e)

1690 IS ANOTHER VEHICLE          PT V    1  681 -  681  "X" OR BLANK
     AVAILABLE FOR PERSONAL USE   SEC B
     VEHICLE 5 (YES BOX)          36(e)

1695 IS ANOTHER VEHICLE AVAILABLE PT V    1  682 -  682  "X" OR BLANK
     FOR PERSONAL USE VEHICLE 4   SEC B
     (NO BOX)                     36(e)

1700 TOTAL MILES                  PT V    6  683 -  688  N
     DRIVEN DURING YEAR           SEC B
     VEHICLE 6                    30(f)

1710 TOTAL COMMUTING MILES        PT V    6  689 -  694  N
     DRIVEN DURING YEAR           SEC B
     VEHICLE 6                    31(f)

1720 TOTAL OTHER PERSONAL MILES   PF V    6  695 -  700  N
     DRIVEN DURING YEAR           SEC B
     VEHICLE 6                    32(f)

1730 TOTAL MILES DRIVEN DURING YEAR PT V  6  701 -  706  N
     ADD LINES 30-32 VEHICLE 6    SEC B
                                  33(f)

*1735 ATTACH ADDITIONAL INFORMATION PT V  6  707 -  712  "STMbnn" OR BLANK

1740 WAS VEHICLE AVAILABLE        PT V    1  713 -  713  "X" OR BLANK
     FOR PERSONAL USE             SEC B
     VEHICLE 6 (YES BOX)          34(f)

1745 WAS VEHICLE AVAILABLE FOR    PT V    1  714 -  714  "X" OR BLANK
     PERSONAL USE - VEHICLE 6     SEC B
     (NO BOX)                     34(f)

1750 WAS VEHICLE USED BY MORE     PT V    1  715 -  715  "X" OR BLANK
     THAN 5% OWNER OR RELATED     SEC B
     PERSON - VEHICLE 6 (YES BOX) 35(f)

1755 WAS VEHICLE USED BY MORE THAN PT V   1  716 -  716  "X" OR BLANK
     5% OWNER OR RELATED PERSON   SEC B
     VEHICLE 6 (NO BOX)           35(f)

1760 IS ANOTHER VEHICLE          PT V    1  717 -  717  "X" OR BLANK
     AVAILABLE FOR PERSONAL USE   SEC B
     VEHICLE 6 (YES BOX)          36(f)
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718 - 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719 - 724	"STMbnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725 - 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726 - 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727 - 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728 - 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729 - 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730 - 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731 - 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732 - 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733 - 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734 - 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735 - 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755 - 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763 - 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775 - 783	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784 - 789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790 - 801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802 - 821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822 - 829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830 - 841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842 - 850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851 - 856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857 - 868	N
1950	AMORTIZATION COSTS	PT VI 43	12	869 - 880	N
1960	TOTAL	PT VI 44	12	881 - 892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893 - 898	"STMbnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
        INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40.
        A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER		1	899 - 899	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0774
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4684bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
*0020	PERSONAL USE PROPERTY STATEMENT		6	52 - 57	"STMbnn" OR BLANK

NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION
       OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE
       ALLOWED. ALSO, USE FIELD 0020 TO REFERENCE REVENUE PROCEDURE 2010-36.COMPLETE ONLY THE
       APPLICABLE LINES OF FORM 4684 AS PER FORM INSTRUCTIONS FOR CLAIMING BENEFITS OF REV.
       PROC.2010-36. USE A SEPARATE FORM 4684 FOR OTHER CASUALTY OR THEFT LOSS CLAIMS.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0030	DESCRIPTION OF PROPERTIES	1A	56	58 - 113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 - 125	N
0050	INSURANCE	3A	12	126 - 137	N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 - 149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 - 161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 - 173	N
0090	LINE 5 MINUS LINE 6	7A	12	174 - 185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 - 197	N
0110	LINE 8 MINUS LINE 3	9A	12	198 - 209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 - 265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 - 277	N
0140	INSURANCE	3B	12	278 - 289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 - 301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 - 313	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 - 325	N
0180	LINE 5 MINUS LINE 6	7B	12	326 - 337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338 - 349	N
0200	LINE 8 MINUS LINE 3	9B	12	350 - 361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362 - 417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418 - 429	N
0230	INSURANCE	3C	12	430 - 441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442 - 453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454 - 465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466 - 477	N
0270	LINE 5 MINUS LINE 6	7C	12	478 - 489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490 - 501	N
0290	LINE 8 MINUS LINE 3	9C	12	502 - 513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514 - 569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570 - 581	N
0320	INSURANCE	3D	12	582 - 593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594 - 605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606 - 617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618 - 629	N
0360	LINE 5 MINUS LINE 6	7D	12	630 - 641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642 - 653	N
0380	LINE 8 MINUS LINE 3	9D	12	654 - 665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666 - 677	N
0400	SMALLER OF LINE 10 OR $500	11	12	678 - 689	N
0410	LINE 10 MINUS LINE 11	12	12	690 - 701	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	COMBINE ALL LINE 12 AMOUNTS - FORM 4684	13	12	702 - 713	N
0430	COMBINE ALL LINE 4 AMOUNTS - FORM 4684	14	12	714 - 725	N
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726 - 737	N
0450	COMPARISION OF LINE 14 TO LINE 13	16	12	738 - 749	N
0520	ADJUST GROSS INCOME FROM FORM 1040, OR APPLICABLE AMOUNT FROM OTHER RETURN	17	12	750 - 761	N
0530	SUBTRACT LINE 17 FROM LINE 16	18	12	762 - 773	N
	RECORD TERMINUS CHARACTER		1	774 - 774	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1110
	START RECORD SENTINEL		4	5 - 8	"****"
0550	RECORD ID		6	9 - 14	"FRMbbb"
0551	FORM NUMBER		6	15 - 20	"4684bb"
0552	PAGE NUMBER		5	21 - 25	"PG02b"
0553	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0554	FILLER		1	35 - 35	BLANK
0555	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*0560	BUSINESS AND INCOME PRODUCING PROPERTY		6	43 - 48	"STMbnn" OR BLANK

> NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT
>   (STM) REFERENCE.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0570	DESCRIPTION OF PROPERTIES	PT I 19A	56	49 - 104	A/N OR BLANK
0580	COST OR ADJUSTED BASIS	PT I 20A	12	105 - 116	N
0590	INSURANCE	PT I 21A	12	117 - 128	N
0600	GAIN FROM CASUALTY OR THEFT	PT I 22A	12	129 - 140	N ***
0610	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23A	12	141 - 152	N
0620	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24A	12	153 - 164	N
0630	LINE 28 MINUS LINE 26	PT I 25A	12	165 - 176	N
0640	SMALLER OF LINE 23 OR LINE 28	PT I 26A	12	177 - 188	N
0645	FORM 8829 INDICATOR	PT I 27A	5	189 - 193	F8829 OR BLANK
0700	LINE 24 MINUS LINE 29	PT I 27A	12	194 - 205	N
@0705	COMPUTATION OF LOSS	PT I 27A	6	206 - 211	"STMbnn" OR BLANK
0710	DESCRIPTION OF PROPERTIES	PT I 19B	56	212 - 267	A/N OR BLANK
0720	COST OR ADJUSTED BASIS	PT I 20B	12	268 - 279	N
0730	INSURANCE	PT I 21B	12	280 - 291	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0740	GAIN FROM CASUALTY OR THEFT	PT I 22B	12	292 - 303	N ***
0750	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23B	12	304 - 315	N
0760	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24B	12	316 - 327	N
0770	LINE 27 MINUS LINE 26	PT I 25B	12	328 - 339	N
0780	SMALLER OF LINE 23 OR LINE 28	PT I 26B	12	340 - 351	N
0785	FORM 8829 INDICATOR	PT I 27B	5	352 - 356	F8829 OR BLANK
0790	LINE 24 MINUS LINE 29	PT I 27B	12	357 - 368	N
0800	DESCRIPTION OF PROPERTIES	PT I 19C	56	369 - 424	A/N OR BLANK
0810	COST OR ADJUSTED BASIS	PT I 20C	12	425 - 436	N
0820	INSURANCE	PT I 21C	12	437 - 448	N
0830	GAIN FROM CASUALTY OR THEFT	PT I 22C	12	449 - 460	N ***
0840	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23C	12	461 - 472	N
0850	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24C	12	473 - 484	N
0860	LINE 27 MINUS LINE 26	PT I 25C	12	485 - 496	N
0870	SMALLER OF LINE 23 OR LINE 28	PT I 26C	12	497 - 508	N
0875	FORM 8829 INDICATOR	PT I 27C	5	509 - 513	F8829 OR BLANK
0880	LINE 24 MINUS LINE 29	PT I 27C	12	514 - 525	N
0890	DESCRIPTION OF PROPERTIES	PT I 19D	56	526 - 581	A/N OR BLANK
0900	COST OR ADJUSTED BASIS	PT I 20D	12	582 - 593	N
0910	INSURANCE	PT I 21D	12	594 - 605	N
0920	GAIN FROM CASUALTY OR THEFT	PT I 22D	12	606 - 617	N ***
0930	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23D	12	618 - 629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0940	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24D	12	630 - 641	N
0950	LINE 27 MINUS LINE 26	PT I 25D	12	642 - 653	N
0960	SMALLER OF LINE 23 OR LINE 28	PT I 26D	12	654 - 665	N
0965	FORM 8829 INDICATOR	PT I 27D	5	666 - 670	F8829 OR BLANK
0970	LINE 24 MINUS LINE 29	PT I 27D	12	671 - 682	N
0980	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	683 - 694	N
0990	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	695 - 719	A/N OR BLANK
1000	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	720 - 731	N ***
1010	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	732 - 743	N ***
1020	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	744 - 755	N
1030	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	756 - 780	A/N OR BLANK
1040	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	781 - 792	N ***
1050	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	793 - 804	N ***
1060	SHORT-CASUALTY OR THEFT DESCRIPTION	PT II 29(c)	12	805 - 816	N
1070	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b)i	12	817 - 828	N ***
1080	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b)ii	12	829 - 840	N ***
1090	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	841 - 852	N
1100	PAL INDICATOR	PT II 31 (c)	3	853 - 855	"PAL" OR BLANK
1110	NET GAIN OR LOSS	PT II 31(c)	12	856 - 867	N
1120	PAL INDICATOR	PT II 32 (c)	3	868 - 870	"PAL" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1130	AMOUNT FROM LINE 33b(ii)	PT II 32(c)	12	871 - 882	N
1140	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	883 - 894	N
1150	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	895 - 919	A/N OR BLANK
1160	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b)i	12	920 - 931	N ***
1170	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY (1)	PT II 34(b)ii	12	932 - 943	N ***
1180	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	944 - 955	N
1190	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	956 - 980	A/N OR BLANK
1200	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b)i	12	981 - 992	N ***
1210	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY	PT II 34(b)ii	12	993 - 1004	N ***
1220	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	1005 - 1016	N
1230	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b)i	12	1017 - 1028	N ***
1240	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b)ii	12	1029 - 1040	N ***
1250	LONG-TOTAL GAINS	PT II 36	12	1041 - 1052	N
1260	ADD AMOUNTS ON LINE 35, COLS. (b)(i) AND (b)(ii)	PT II 37	12	1053 - 1064	N
1270	PAL INDICATOR	PT II 38(a)	3	1065 - 1067	"PAL" OR BLANK
1280	NET GAIN/LOSS COMBINE LINE 38(b)(i) AND LINE 39	PT II 38(a)	12	1068 - 1079	N
1290	PAL INDICATOR	PT II 38(b)	3	1080 - 1082	"PAL" OR BLANK
1300	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)	12	1083 - 1094	N
1310	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1095 - 1106	N
1320	PAL INDICATOR	PT II 39	3	1107 - 1109	"PAL" OR BLANK
	RECORD TERMINUS CHARACTER		1	1110 - 1110	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR POS	-	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0903
	START RECORD SENTINEL		4	5	-	8	"****"
0000	RECORD ID		6	9	-	14	"FRMbbb"
0001	FORM NUMBER		6	15	-	20	"4797bb"
0002	PAGE NUMBER		5	21	-	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	-	34	N nnnnnnnnn
0004	FILLER		1	35	-	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	-	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43	-	51	NO ENTRY
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52	-	63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64	-	78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79	-	86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87	-	94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95	-	106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107	-	118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119	-	130	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	131	-	142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143	-	157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158	-	165	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166	-	173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174	-	185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186	-	197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198	-	209	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	210 - 221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 - 236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 - 244	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 - 252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 - 264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 - 276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 - 288	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	289 - 300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 - 315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 - 323	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 - 331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 - 343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 - 355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 - 367	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	368 - 379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 - 385	"STMbnn" OR BLANK

NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
        INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2.
        A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	PT II, SECTION B, GAIN FROM FORM 4684	PT I 3(g)	12	386 - 397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4(g)	12	398 - 409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5(g)	12	410 - 421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 - 433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0650	COMBINE LINES 2 - 6	PT I 7(g)	12	434	-	445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PT I 8(g)	12	446	-	457	N
0670	LINE 7 MINUS LINE 8	PT I 9(g)	12	458	-	469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	470	-	484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	485	-	492	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493	-	500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	501	-	512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	513	-	524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	525	-	536	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10(g)	12	537	-	548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	549	-	563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	564	-	571	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572	-	579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	580	-	591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	592	-	603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	604	-	615	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10(g)	12	616	-	627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628	-	642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643	-	650	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651	-	658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659	-	670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671	-	682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683	-	694	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	695	-	706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707	-	721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722	-	729	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730	-	737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738	-	749	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	750	-	761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762	-	773	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	774	-	785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786	-	791	"STMbnn" OR BLANK

NOTE: USE FIELD # 0995 AS A STATEMENT (STM) REFERENCE IF ADDITONAL
        INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10.
        A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| 1250 | LOSS FROM LINE 7 | PT II 11 | 12 | 792 | - | 803 | N *** |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1260	GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	804 - 815	N
1270	NET GAIN FROM LINE 31	PT II 13	12	816 - 827	N
1275	PAL INDICATOR	PT II 14	3	828 - 830	"PAL" OR BLANK
1280	PT II, SECTION B, NET GAINS AND LOSSES FROM FORM 4684	PT II 14	12	831 - 842	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843 - 854	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	855 - 866	N
1340	COMBINE LINES 10-16	PT II 17	12	867 - 878	N
1350	PT II, SECTION B, TOTAL LOSS FROM FORM 4684	PT II 18(a)	12	879 - 890	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18(b)	12	891 - 902	NO ENTRY
	RECORD TERMINUS CHARACTER		1	903 - 903	"#"

SECTION C FORM 4797 - PAGE 2

| FIELD IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
NO.				
	BYTE COUNT		4	1 - 4	1395
	START RECORD SENTINEL		4	5 - 8	"****"
1380	RECORD ID		6	9 - 14	"FRMbbb"
1381	FORM NUMBER		6	15 - 20	"4797bb"
1382	PAGE NUMBER		5	21 - 25	"PG02b"
1383	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
1384	FILLER		1	35 - 35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	40	43 - 82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	83 - 90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	91 - 98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 - 110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 - 122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 - 134	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	135 - 146	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	147 - 158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 - 170	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	171 - 182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 - 194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	PT III 26b A	12	195 - 206	N

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FIELD IDENTIFICATION            FORM   LENGTH CHAR - POS   FIELD
NO.                             REF.                       DESCRIPTION
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1520  SEC 1250                  PT III   12   207 - 218  N
      LINE 24 MINUS LINE 26a    26c  A
      PROPERTY A

1530  SEC 1250 ADDITIONAL       PT III   12   219 - 230  N
      DEPRECIATION AFTER 1969   26d  A
      BEFORE 1976
      PROPERTY A

1540  SEC 1250 APPLICABLE       PT III   12   231 - 242  N
      PERCENTAGE                26e  A
      SMALLER OF 26c OR 26d
      PROPERTY A

1550  SEC 291 AMOUNT            PT III   12   243 - 254  NO ENTRY
      PROPERTY A                26f  A

1560  ADD LINES 26b, e AND f    PT III   12   255 - 266  N
      PROPERTY A                26g  A

1570  SEC 1252 SOIL, WATER      PT III   12   267 - 278  N
      AND LAND EXPENSES         27a  A
      PROPERTY A

1580  SEC 1252 27a TIMES        PT III   12   279 - 290  N
      APPLICATION PERCENTAGE    27b  A
      PROPERTY A

1590  SEC 1252 SMALLER OF       PT III   12   291 - 302  N
      LINE 24 OR 27b            27c  A
      PROPERTY A

1600  SEC 1254 INTANGIBLE       PT III   12   303 - 314  N
      DRILLING AND DEVELOPMENT  28a  A
      PROPERTY A

1610  SEC 1254 SMALLER OF       PT III   12   315 - 326  N
      LINE 24 OR 28a            28b  A
      PROPERTY A

1620  SEC 1255 APPLICABLE       PT III   12   327 - 338  N
      PERCENTAGE                29a  A
      PROPERTY A

1630  SEC 1255 SMALLER OF       PT III   12   339 - 350  N
      LINE 24 OR 29a            29b  A
      PROPERTY A

1640  DESCRIPTION OF PROPERTY   PT III   40   351 - 390  A/N
      PROPERTY B                19 B

1650  GAIN FROM DISPOSITION     PT III    8   391 - 398  FORMAT:  YYYYMMDD
      DATE ACQUIRED             19 B(b)                   OR BLANK
      PROPERTY B

1660  GAIN FROM DISPOSITION     PT III    8   399 - 406  FORMAT:  YYYYMMDD
      DATE SOLD                 19 B(c)                   OR BLANK
      PROPERTY B

1670  GROSS SALES PRICE         PT III   12   407 - 418  N
      PROPERTY B                20 B
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SECTION C FORM 4797 - PAGE 2

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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
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1680  COST OR OTHER BASIS         PT III   12  419 - 430  N
      PLUS EXPENSE                21 B
      PROPERTY B

1690  DEPRECIATION                PT III   12  431 - 442  N
      PROPERTY B                  22 B

1700  ADJUSTED BASIS              PT III   12  443 - 454  N
      LINE 21 MINUS LINE 22       23 B
      PROPERTY B

1710  TOTAL GAIN                  PT III   12  455 - 466  N
      LINE 20 MINUS LINE 23       24 B
      PROPERTY B

1720  SEC 1245 DEPRECIATION       PT III   12  467 - 478  N
      PROPERTY B                  25a  B

1730  SEC 1245 SMALLER OF         PT III   12  479 - 490  N
      24 OR 25a                   25b  B
      PROPERTY B

1740  SEC 1250 ADDITIONAL         PT III   12  491 - 502  N
      DEPRECIATION AFTER 1975     26a  B
      PROPERTY B

1750  SEC 1250 APPLICABLE         PT III   12  503 - 514  N
      PERCENTAGE                  26b  B
      SMALLER OF LINE 24 OR 26a
      PROPERTY B

1760  SEC 1250                    PT III   12  515 - 526  N
      LINE 24 MINUS LINE 26a      26c  B
      PROPERTY B

1770  SEC 1250 ADDITIONAL         PT III   12  527 - 538  N
      DEPRECIATION AFTER 1969     26d  B
      BEFORE 1976
      PROPERTY B

1780  SEC 1250 APPLICABLE         PT III   12  539 - 550  N
      PERCENTAGE                  26e  B
      SMALLER OF 26c OR 26d
      PROPERTY B

1790  SEC 291 AMOUNT              PT III   12  551 - 562  NO ENTRY
      PROPERTY B                  26f  B

1800  ADD LINES 26b, e AND f      PT III   12  563 - 574  N
      PROPERTY B                  26g  B

1810  SEC 1252 SOIL,             PT III   12  575 - 586  N
      WATER AND LAND EXPENSES     27a  B
      PROPERTY B

1820  SEC 1252 27a TIMES          PT III   12  587 - 598  N
      APPLICATION PERCENTAGE      27b  B
      PROPERTY B

1830  SEC 1252 SMALLER OF         PT III   12  599 - 610  N
      LINE 24 OR 27b              27c  B
      PROPERTY B
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611 - 622	N
1850	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY B	PT III 28b B	12	623 - 634	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	635 - 646	N
1870	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY B	PT III 29b B	12	647 - 658	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	40	659 - 698	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C(b)	8	699 - 706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	707 - 714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715 - 726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727 - 738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739 - 750	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	751 - 762	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	763 - 774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775 - 786	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	787 - 798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799 - 810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	811 - 822	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	823 - 834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 - 846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	847 - 858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 - 870	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	871 - 882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 - 894	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 - 906	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	907 - 918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 - 930	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	931 - 942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 - 954	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	955 - 966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 - 1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D(b)	8	1007 - 1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D(c)	8	1015 - 1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023 - 1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035 - 1046	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047 - 1058	N
2180	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY D	PT III 23 D	12	1059 - 1070	N
2190	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY D	PT III 24 D	12	1071 - 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083 - 1088	"STMbnn" OR BLANK

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          NOTE:  USE FIELD # 2195 AS A STATEMENT (STM) REFERENE IF ADDITIONAL
                 INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III.  A MAXIMUM
                 OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.
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2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089 - 1100	N
2210	SEC 1245 SMALLER OF 24 OR 25a PROPERTY D	PT III 25b D	12	1101 - 1112	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1113 - 1124	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY D	PT III 26b D	12	1125 - 1136	N
2240	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY D	PT III 26c D	12	1137 - 1148	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1149 - 1160	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY D	PT III 26e D	12	1161 - 1172	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1173 - 1184	NO ENTRY
2280	ADD LINES 26b, e AND f PROPERTY D	PT III 26g D	12	1185 - 1196	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1197 - 1208	N
2300	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1209 - 1220	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2310	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY D	PT III 27c D	12	1221 - 1232	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1233 - 1244	N
2330	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY D	PT III 28b D	12	1245 - 1256	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1257 - 1268	N
2350	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY D	PT III 29b D	12	1269 - 1280	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1281 - 1292	N
2370	COLUMNS A THROUGH D	PT III 31	12	1293 - 1304	N
2380	SUBTRACT LINE 31 FROM LINE 30	PT III 32	12	1305 - 1316	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1317 - 1328	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1329 - 1340	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1341 - 1352	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1353 - 1364	N
2460	LINE 33 MINUS LINE 34 SEC 179	PT IV 35(a)	12	1365 - 1376	N
2470	LINE 33 MINUS LINE 34 SEC 280F	PT IV 35(b)	12	1377 - 1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389 - 1394	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395 - 1395	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0239
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4952bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	43 - 54	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	55 - 66	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	67 - 78	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	79 - 90	N
0053	QUALIFIED DIVIDENDS INCLUDED ON LINE 4a	PT II 4(b)	12	91 - 102	N
0057	SUBTRACT LINE 4b FROM LINE 4a	PTII 4(c)	12	103 - 114	N
0060	NET GAIN	PT II 4(d)	12	115 - 126	N
0065	ELECTION LITERAL	4g	4	127 - 130	ELEC OR BLANK
0067	ELECTION LITERAL AMOUNT	4e	12	131 - 142	N***
0070	SEE LINE INSTRUCTIONS ON FORM	PT II 4(e)	12	143 - 154	N
0080	SUBTRACT LINE 4e FROM LINE 4d	PT II 4(f)	12	155 - 166	N
0090	AMOUNT FROM LINE 4b AND 4e	PT II 4(g)	12	167 - 178	N***
0100	INVESTMENT INCOME	PT II 4(h)	12	179 - 190	N
0110	INVESTMENT EXPENSES	PT II 5	12	191 - 202	N
0120	NET INVESTMENT INCOME	PT II 6	12	203 - 214	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	215 - 226	N
0140	INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	227 - 238	N
	RECORD TERMINUS CHARACTER		1	239 - 239	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0827
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4970bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	NAME OF PERSON SUBJECT TO TRUST TAX	A	35	43 - 77	A/N
0020	SSN OF PERSON SUBJECT TO TRUST TAX	B	9	78 - 86	N
0030	NAME OF TRUST	C	35	87 - 121	A/N
0040	STREET ADDRESS	C	35	122 - 156	A/N
0050	CITY/STATE/ZIP	C	33	157 - 189	A/N
0060	EMPLOYER IDENTIFICATION NUMBER (EIN)	D	9	190 - 198	N
0070	DOMESTIC TRUST INDICATOR	E	1	199 - 199	"X" OR BLANK
0080	FOREIGN TRUST INDICATOR	E	1	200 - 200	"X" OR BLANK
0090	BENEFICIARY DATE OF BIRTH	F	8	201 - 208	YYYYMMDD
0100	NUMBER OF TRUSTS	G	2	209 - 210	N
0110	PRIOR YEARS DISTRIBUTION AMOUNT	1	12	211 - 222	N
0120	PRE-BIRTH/21 DISTRIBUTION AMOUNT	2	12	223 - 234	N
0130	NET DISTRIBUTION AMOUNT	3	12	235 - 246	N
0140	TAX ON TRUST AMOUNT FROM LINE 3	4	12	247 - 258	N
0150	TOTAL AMOUNT	5	12	259 - 270	N
0160	TAX EXEMPT INTEREST	6	12	271 - 282	N
0170	TAXABLE AMOUNT	7	12	283 - 294	N
0180	NUMBER OF DISTRIBUTION YEARS	8	2	295 - 296	N
0190	AVERAGE ANNUAL AMOUNT DISTRIBUTED	9	12	297 - 308	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0200	MULTIPLY LINE 9 BY 25%	10	12	309 - 320	N
0210	NUMBER OF EARLIER YEARS CONSIDERED	11	2	321 - 322	N
0220	AVERAGE AMOUNT FOR RECOMPUTING TAX	12	12	323 - 334	N
0230	PRIOR YEAR PRE-DIST TAXABLE INCOME (a)	13(a)	12	335 - 346	N
0240	PRIOR YEAR PRE-DIST TAXABLE INCOME (b)	13(b)	12	347 - 358	N
0250	PRIOR YEAR PRE-DIST TAXABLE INCOME (c)	13(c)	12	359 - 370	N
0260	PRIOR YEAR PRE-DIST TAXABLE INCOME (d)	13(d)	12	371 - 382	N
0270	PRIOR YEAR PRE-DIST TAXABLE INCOME (e)	13(e)	12	383 - 394	N
0280	MID YEAR DIGITS (a)	PT II (a)	4	395 - 398	N
0290	MID YEAR PRE-DIST TAXABLE INCOME (a)	14(a)	12	399 - 410	N
0300	RECOMPUTING AVERAGE REPEATED (a)	15(a)	12	411 - 422	N
0310	RECOMPUTED TAXABLE INCOME (a)	16(a)	12	423 - 434	N
0320	INCOME TAX (a)	17(a)	12	435 - 446	N
0330	PRE-CREDIT TAX (a)	18(a)	12	447 - 458	N
0340	ADDITIONAL TAX (a)	19(a)	12	459 - 470	N
0350	TAX CREDIT (a)	20(a)	12	471 - 482	N
0360	NET TAX (a)	21(a)	12	483 - 494	N
0370	ALTERNATIVE MINIMUM TAX ADJUSTMENT (a)	22(a)	12	495 - 506	N
0380	ADJUSTED NET TAX (a)	23(a)	12	507 - 518	N
0390	MID YEAR DIGITS (b)	PT II (b)	4	519 - 522	N
0400	MID YEAR PRE-DIST TAXABLE INCOME (b)	14(b)	12	523 - 534	N
0410	RECOMPUTING AVERAGE REPEATED (b)	15(b)	12	535 - 546	N
0420	RECOMPUTED TAXABLE INCOME (b)	16(b)	12	547 - 558	N
0430	INCOME TAX (b)	17(b)	12	559 - 570	N
0440	PRE-CREDIT TAX (b)	18(b)	12	571 - 582	N
0450	ADDITIONAL TAX (b)	19(b)	12	583 - 594	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0460	TAX CREDIT (b)	20(b)	12	595 - 606	N
0470	NET TAX (b)	21(b)	12	607 - 618	N
0480	ALTERNATIVE MINIMUM TAX ADJUSTMENT (b)	22(b)	12	619 - 630	N
0490	ADJUSTED NET TAX (b)	23(b)	12	631 - 642	N
0500	MID YEAR DIGITS (c)	PT II (c)	4	643 - 646	N
0510	MID YEAR PRE-DIST TAXABLE INCOME (c)	14(c)	12	647 - 658	N
0520	RECOMPUTING AVERAGE REPEATED (c)	15(c)	12	659 - 670	N
0530	RECOMPUTED TAXABLE INCOME (c)	16(c)	12	671 - 682	N
0540	INCOME TAX (c)	17(c)	12	683 - 694	N
0550	PRE-CREDIT TAX (c)	18(c)	12	695 - 706	N
0560	ADDITIONAL TAX (c)	19(c)	12	707 - 718	N
0570	TAX CREDIT (c)	20(c)	12	719 - 730	N
0580	NET TAX (c)	21(c)	12	731 - 742	N
0590	ALTERNATIVE MINIMUM TAX ADJUSTMENT (c)	22(c)	12	743 - 754	N
0600	ADJUSTED NET TAX (c)	23(c)	12	755 - 766	N
0610	ADJUSTED TAX	24	12	767 - 778	N
0620	AVERAGE ADJUSTED TAX	25	12	779 - 790	N
0630	ACCOUNTABLE EARLY YEARS TOTAL	26	12	791 - 802	N
0640	NET AMOUNT TAX REPEATED	27	12	803 - 814	N
0670	ACCUMULATION DIST ATTRIBUTABLE TAX	28	12	815 - 826	N
	RECORD TERMINUS CHARACTER		1	827 - 827	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0426
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4972bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	RECIPIENT NAME		35	43 - 77	A/N
0020	RECIPIENT EIN		9	78 - 86	N
0024	DISTRIBUTION OF QUALIFIED PLAN YES BOX	1	1	87 - 87	"X" OR BLANK
0026	DISTRIBUTION OF QUALIFIED PLAN NO BOX	1	1	88 - 88	"X" OR BLANK
0030	ROLLOVER YES BOX	2	1	89 - 89	"X" OR BLANK
0040	ROLLOVER NO BOX	2	1	90 - 90	"X" OR BLANK
0042	BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91 - 91	"X" OR BLANK
0044	BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92 - 92	"X" OR BLANK
0084	QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93 - 93	"X" OR BLANK
0086	QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94 - 94	"X" OR BLANK
0190	PRIOR YEAR DISTRIBUTION YES BOX	5a	1	95 - 95	"X" OR BLANK
0200	PRIOR YEAR DISTRIBUTION NO BOX	5a	1	96 - 96	"X" OR BLANK
0201	BENEFICIARY DISTRIBUTION YES BOX	5b	1	97 - 97	"X" OR BLANK
0202	BENEFICIARY DISTRIBUTION NO BOX	5b	1	98 - 98	"X" OR BLANK
0204	NUA LITERAL	6	3	99 - 101	"NUA" OR BLANK
0206	NUA WORKSHEET AMOUNT	6	12	102 - 113	N
0210	FORM 1099R CAPITAL GAIN	6	12	114 - 125	N
0220	MULTIPLY LINE 6 BY 20%	7	12	126 - 137	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0230	NUA LITERAL	8	3	138 - 140	"NUA" OR BLANK
0235	NUA INCLUDED AMOUNT	8	12	141 - 152	N
0240	ORDINARY INCOME	8	12	153 - 164	N
0250	DEATH BENEFIT EXCLUSION	9	12	165 - 176	N
0260	TOTAL TAXABLE AMOUNT	10	12	177 - 188	N
0270	ACTUARIAL VALUE	11	12	189 - 200	N
0280	ADJUSTED TOTAL TAXABLE AMOUNT	12	12	201 - 212	N
0290	50% OF ADJUSTED TAXABLE AMOUNT	13	12	213 - 224	N
0300	NET ADJUSTED TAXABLE AMOUNT	14	12	225 - 236	N
0310	20% OF NET ADJUSTED TAXABLE AMOUNT	15	12	237 - 248	N
0320	MINIMUM DISTRIBUTION ALLOWANCE	16	12	249 - 260	N
0330	ALLOWABLE TAXABLE AMOUNT	17	12	261 - 272	N
0340	FEDERAL ESTATE TAX	18	12	273 - 284	N
0350	NET TAXABLE AMOUNT	19	12	285 - 296	N
0351	ACTUARIAL/ADJUSTED TAXABLE AMT RATIO	20	6	297 - 302	N
0352	PERCENTAGE OF MINIMUM DISTRIBUTION ALLOWANCE	21	12	303 - 314	N
0353	ADJUSTED ACTUARIAL VALUE	22	12	315 - 326	N
0605	10 YR METHOD TAXABLE AMOUNT	23	12	327 - 338	N
0610	10 YR METHOD LUMP SUM TAX	24	12	339 - 350	N
0620	10 YR METHOD TENTATIVE AVERAGE TAX	25	12	351 - 362	N
0660	PERCENTAGE OF ADJUSTED 10 YR ACTUARIAL VALUE	26	12	363 - 374	N
0670	10 YR METHOD ADJUSTED ACTUARIAL TAX	27	12	375 - 386	N
0680	10 YR METHOD ADJUSTED AVERAGE TAX	28	12	387 - 398	N
0690	10 YR METHOD AVERAGE TAX	29	12	399 - 410	N
0695	MULTIPLE RECIPIENT DISTRIBUTION LITERAL	29	3	411 - 413	"MRD" OR BLANK
0705	TOTAL TAX ON LUMP-SUM DISTRIBUTION	30	12	414 - 425	N
	RECORD TERMINUS CHARACTER		1	426 - 426	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0190
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"5884bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	1a	12	52 - 63	N
0050	TOTAL WAGES (120 - 400 HOURS)	1a	12	64 - 75	N
0060	WAGES PAID OR INCURRED (WORKE AT LEAST 400 HOURS)	1b	12	76 - 87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	1b	12	88 - 99	N
0072	SECOND YEAR WAGES	1c	12	100 - 111	N
0074	TOTAL SECOND YEAR WAGES	1c	12	112 - 123	N
0080	SUM OF LINES 1a AND 1b AND 1c	2	12	124 - 135	N
*0085	ATTACH STATEMENT	2	6	136 - 141	"STMbnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	3	12	142 - 153	N
0100	ADD LINES 2 AND 3	4	12	154 - 165	N
0110	AMOUNT ALLOCATED TO PATRONS COOPERATIVES OR BENEFICIARIES ESTATES AND TRUSTS	5	12	166 - 177	N
0120	SUBTRACT LINE 5 FROM LINE 4	6	12	178 - 189	N
	RECORD TERMINUS CHARACTER		1	190 - 190	"#"

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FIELD  IDENTIFICATION             FORM    LENGTH CHAR - POS   FIELD
NO.                               REF.                        DESCRIPTION
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       BYTE COUNT                           4    1 -    4     0341

       START RECORD SENTINEL                4    5 -    8     "****"

0000   RECORD ID                            6    9 -   14     "FORMbb"

0001   TYPE                                 6   15 -   20     "5884Bb"

0002   PAGE NUMBER                          5   21 -   25     "PG01b"

0003   EMPLOYER IDENTIFICATION              9   26 -   34       N
       NUMBER                                                 nnnnnnnnn

0004   FILLER                               1   35 - 35       BLANK

0005   FORM OCCURRENCE NUMBER               7   36-   42       N
                                                              0000001

0010   Retained Workers'SSN - #1    1(a)    9   43 - 51        N


0020   Retained Workers'SSN - #2    2(b)    9   52 - 60        N


0030   Retained Workers'SSN - #3    3(c)    9   61 - 69        N

0040   First Date of Emp. - #1      2(a)    4   70 - 73       Format:MMDD
                                                              OR BLANK

0050   First Date of Emp. - #2      2(b)    4   74 - 77       Format:MMDD
                                                              OR BLANK

0060   First Date of Emp. - #3      2(c)    4   78 - 81       Format:MMDD
                                                              OR BLANK

0070   Retained Workers'Wages 1st
       26 Weeks of Employment #1    3(a)   12   82 - 93        N

0080   Retained Workers'Wages 1st
       26 Weeks of Employment #2    3(b)   12   94 - 105       N

0090   Retained Workers'Wages 1st
       26 Weeks of Employment #3    3(c)   12  106 - 117       N

0100   Multiply line 3 by 80% - #1  4(a)   12  118 - 129       N

0110   Multiply line 3 by 80% - #2  4(b)   12  130 - 141       N

0120   Multiply line 3 by 80% - #3  4(c)   12  142 - 153       N

0130   Retained Workers' Wages for 2nd
       26 Weeks of Employment - #1  5(a)   12  154 - 165       N

0140   Retained Workers'Wages for 2nd
       26 Weeks - #2                5(b)   12  166 - 177       N

0150   Retained Workers'Wages for 2nd
       26 Weeks - #3                5(c)   12  178 - 189       N

0160   Add lines 3 and 5 - #1       6(a)   12  190 - 201       N

0170   Add lines 3 and 5-#2         6(b)   12  202 - 213       N

0180   Add lines 3 and 5-#3         6(c)   12  214 - 225       N

0190   Multiply Line 6 by 6.2%- #1  7(a)   12  226 - 237       N
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0200	Multiply Line 6 by 6.2%- #2	7(b)	12	238 - 249	N
0210	Multiply Line 6 by 6.2%- #3	7(c)	12	250 - 261	N
0220	Smaller of Line 7 or Line 8-#1	9(a)	12	262 - 273	N
0230	Smaller of Line 7 or Line 8-#2	9(b)	12	274 - 285	N
0240	Smaller of Line 7 or Line 8-#3	9(c)	12	286 - 297	N
0250	Add columns(a)-(c)on line 9 above And columns(a)-(c) on lines 9 of Any attached Parts II	10	12	298 - 309	N
0260	Total number of Retained Workers	11	7	310 - 316	N
0270	New Hire Retention credit- Partnerhips and S corportations	12	12	317 - 328	N
0280	Current Year Credit	13	12	329 - 340	N
	Record Terminus Character		1	341 - 341	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0808
	START RECORD SENTINEL		4	5 - 8	"****"
0290	RECORD ID		6	9 - 14	"FORMbb"
0300	TYPE		6	15 - 20	"5884Bb"
0301	PAGE NUMBER		5	21 - 25	"PG02b"
0302	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0303	FILLER		1	35 - 35	BLANK
0305	FORM OCCURRENCE NUMBER		7	36- 42	N (0000001 - 9999999)
0310	Retained Workers' SSN-#4	1(a)	9	43 - 51	N
0320	Retained Workers' SSN-#5	1(b)	9	52 - 60	N
0330	Retained Workers' SSN-#6	1(c)	9	61 - 69	N
0340	First Date of Emp.-Worker #4	2(a)	4	70 - 73	Format:MMDD OR BLANK
0350	First Date of Emp.-Worker #5	2(b)	4	74 - 77	Format:MMDD OR BLANK
0360	First Date of Emp.-Worker #6	2(c)	4	78 - 81	Format:MMDD OR BLANK
0370	Retained Workers' Wages 1st 26 Weeks of Employment -#4	3(a)	12	82 - 93	N
0380	Retained Workers' Wages 1st 26 Weeks of Employment -#5	3(b)	12	94 - 105	N
0390	Retained Workers' Wages 1st 26 Weeks of Employment -#6	3(c)	12	106 - 117	N
0400	Multiply line 3 by 80% -Worker#4	4(a)	12	118 - 129	N
0410	Multiply line 3 by 80% -Worker#5	4(b)	12	130 - 141	N
0420	Multiply line 3 by 80% -Worker#6	4(c)	12	142 - 153	N
0430	Retained Workers'Wages 2nd 26 Weeks of Employment -#4	5(a)	12	154 - 165	N
0440	Retained Workers'Wages 2nd 26 Weeks of Employment -#5	5(b)	12	166 - 177	N
0450	Retained Workers'Wages 2nd 26 Weeks of Employment -#6	5(c)	12	178 - 189	N
0460	Add lines 3 and 5-#4	6(a)	12	190 - 201	N
0470	Add lines 3 and 5-#5	6(b)	12	202 - 213	N
0480	Add lines 3 and 5-#6	6(c)	12	214 - 225	N
0490	Multiply line 6 by 6.2% -#4	7(a)	12	226 - 237	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0500	Multiply line 6 by 6.2% -#5	7(b)	12	238 -	249	N
0510	Multiply line 6 by 6.2% -#6	7(c)	12	250 -	261	N
0520	Smaller of line 7 or line 8-#4	9(a)	12	262 -	273	N
0530	Smaller of line 7 or line 8-#5	9(b)	12	274 -	285	N
0540	Smaller of line 7 or line 8-#6	9(c)	12	286 -	297	N
0550	Retained Workers'SSN- #7	1(a)	9	298 -	306	N
0560	Retained Workers'SSN- #8	1(b)	9	307 -	315	N
0570	Retained Workers'SSN- #9	1(c)	9	316 -	324	N
0580	First Date of Emp. -#7	2(a)	4	325 -	328	Format:MMDD OR BLANK
0590	First Date of Emp. -#8	2(b)	4	329 -	332	Format:MMDD OR BLANK
0600	First Date of Emp. -#9	2(c)	4	333 -	336	Format:MMDD OR BLANK
0610	Retained Workers'Wages 1st 26 Weeks of Employment -#7	3(a)	12	337 -	348	N
0620	Retained Workers'Wages 1st 26 Weeks of Employment -#8	3(b)	12	349 -	360	N
0630	Retained Workers'Wages 1st 26 Weeks of Employment -#9	3(c)	12	361 -	372	N
0640	Multiply line 3 by 6.2% -#7	4(a)	12	373 -	384	N
0650	Multiply line 3 by 6.2% -#8	4(b)	12	385 -	396	N
0660	Multiply line 3 by 6.2% -#9	4(c)	12	397 -	408	N
0670	Retained Workers'Wages 2nd 26 Weeks of Employment -#7	5(a)	12	409 –	420	N
0680	Retained Workers'Wages 2nd 26 Weeks of Employment -#8	5(b)	12	421 -	432	N
0690	Retained Workers'Wages 2nd 26 Weeks of Employment -#9	5(c)	12	433 -	444	N
0700	Add lines 3 and 5-#7	6(a)	12	445 -	456	N
0710	Add lines 3 and 5-#8	6(b)	12	457 -	468	N
0720	Add lines 3 and 5-#9	6(c)	12	469 -	480	N
0730	Multiply line 6 by 6.2% -#7	7(a)	12	481 -	492	N
0740	Multiply line 6 by 6.2% -#8	7(b)	12	493 –	504	N
0750	Multiply line 6 by 6.2% -#9	7(c)	12	505 -	516	N
0760	Smaller of line 7 or line 8-#7	9(a)	12	517 -	528	N
0770	Smaller of line 7 or line 8-#8	9(b)	12	529 -	540	N
0780	Smaller of line 7 or line 8-#9	9(c)	12	541 -	552	N
0790	Retained Workers'SSN- #10	1(a)	9	553 -	561	N
0800	Retained Workers'SSN- #11	1(b)	9	562 -	570	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0810	Retained Workers'SSN- #12	1(c)	9	571 - 579	N
0820	First Date of Emp. -#10	2(a)	4	580 - 583	Format:MMDD OR BLANK
0830	First Date of Emp. -#11	2(b)	4	584 - 587	Format:MMDD OR BLANK
0840	First Date of Emp. -#12	2(c)	4	588 - 591	Format:MMDD OR BLANK
0850	Retained Workers'Wages 1st 26 Weeks of Employment -#10	3(a)	12	592 - 603	N
0860	Retained Workers'Wages 1st 26 Weeks of Employment -#11	3(b)	12	604 – 615	N
0870	Retained Workers'Wages 1st 26 Weeks of Employment -#12	3(c)	12	616 - 627	N
0880	Multiply line 3 by 80%-Worker#10	4(a)	12	628 - 639	N
0890	Multiply line 3 by 80%-Worker#11	4(b)	12	640 - 651	N
0900	Multiply line 3 by 80%-Worker#12	4(c)	12	652 - 663	N
0910	Retained Workers'Wages 2nd 26 Weeks of Employment-#10	5(a)	12	664 – 675	N
0920	Retained Workers'Wages 2nd 26 Weeks of Employment-#11	5(b)	12	676 - 687	N
0930	Retained Workers'Wages 2nd 26 Weeks of Employment-#12	5(c)	12	688 - 699	N
0940	Add lines 3 and 5- #10	6(a)	12	700 - 711	N
0950	Add lines 3 and 5- #11	6(b)	12	712 - 723	N
0960	Add lines 3 and 5- #12	6(c)	12	724 - 735	N
0970	Multiply line 6 by 6.2% -#10	7(a)	12	736 - 747	N
0980	Multiply line 6 by 6.2% -#11	7(b)	12	748 - 759	N
0990	Multiply line 6 by 6.2% -#12	7(c)	12	760 - 771	N
1000	Smaller of line 7 or line 8-#10	9(a)	12	772 - 783	N
1010	Smaller of line 7 or line 8-#11	9(b)	12	784 - 795	N
1020	Smaller of line 7 or line 8-#12	9(c)	12	796 - 807	N
	RECORD TERMINUS CHARACTER		1	808 - 808	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0467
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6198bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	DESCRIPTION OF ACTIVITY		80	43 - 122	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	123 - 134	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	135 - 146	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	147 - 158	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	159 - 164	"STMbnn" OR BLANK
0065	CARRY FORWARD FORM NAME	PT I 2c	20	165 - 184	A/N OR BLANK
+0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	185 - 196	N
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	197 - 208	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	209 - 220	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	221 - 232	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	233 - 244	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	245 - 256	N
0130	TAX YEAR INCREASES	PT II 7	12	257 - 268	N
0140	ADD LINES 6 AND 7	PT II 8	12	269 - 280	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0150	TAX YEAR DECREASES	PT II 9	12	281 - 292	N
0160	LINE 8 MINUS LINE 9	PT II 10(a)	12	293 - 304	N
0170	AMOUNT AT RISK	PT II 10(b)	12	305 - 316	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	317 - 328	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	329 - 340	N
0200	ADD LINES 11 AND 12	PT III 13	12	341 - 352	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	353 - 364	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	365 - 365	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	366 - 366	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	367 - 378	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	379 - 379	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	380 - 380	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	381 - 392	N
0280	ADD LINES 15 AND 16	PT III 17	12	393 - 404	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	405 - 405	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	406 - 406	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	407 - 418	N
0320	AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19(a)	12	419 - 430	N
0330	AMOUNT AT RISK	PT III 19(b)	12	431 - 442	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	443 - 454	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	455 - 466	N ***
	RECORD TERMINUS CHARACTER		1	467 - 467	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0638
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6252bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	PROPERTY DESCRIPTION	1	65	52 - 116	A/N
0030	DATE ACQUIRED	2a	8	117 - 124	YYYYMMDD
0040	DATE SOLD	2b	8	125 - 132	YYYYMMDD
0050	PROPERTY SOLD TO RELATED PARTY YES BOX	3	1	133 - 133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY NO BOX	3	1	134 - 134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135 - 135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136 - 136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 - 148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 - 154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155 - 166	N
0090	LINE 5 MINUS LINE 6	7	12	167 - 178	N
0100	COST OR OTHER BASIS	8	12	179 - 190	N
0110	DEPRECIATION ALLOWED	9	12	191 - 202	N
0120	ADJUSTED BASIS	10	12	203 - 214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215 - 226	N
0140	INCOME RECAPTURE F4797	12	12	227 - 238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239 - 250	N
0160	LINE 5 MINUS LINE 13	14	12	251 - 262	N
0170	GAIN EXCLUDED AMOUNT	15	12	263 - 274	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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0180	GROSS PROFIT	16	12	275 -	286	N
0190	LINE 6 MINUS LINE 13	17	12	287 -	298	N
0200	CONTRACT PRICE	18	12	299 -	310	N
0210	GROSS PROFIT PERCENTAGE	19	6	311 -	316	N
0220	YEAR OF SALE LINE 17 AMOUNT	20	12	317 -	328	N
0230	PAYMENTS RECEIVED	21	12	329 -	340	N
0240	ADD LINES 20 AND 21	22	12	341 -	352	N
0250	PAYMENTS RECEIVED PRIOR YEAR	23	12	353 -	364	N
0260	INSTALLMENT SALE INCOME	24	12	365 -	376	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	377 -	388	N
0280	LINE 24 MINUS LINE 25	26	12	389 -	400	N
0290	RELATED PARTY IDENTITY	27	40	401 -	440	A/N
0295	CONTINUATION DATA	27	80	441 -	520	A/N
0300	SECOND DISPOSITION - YES BOX	28	1	521 -	521	"X" OR BLANK
0305	SECOND DISPOSITION - NO BOX	28	1	522 -	522	"X" OR BLANK
0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a	1	523 -	523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 -	531	YYYYMMDD OR BLANK
0330	1ST DISP SALE/EXCHANGE	29b	1	532 -	532	"X" OR BLANK
0340	2ND DISP INVOLUNTARY CONVERSION	29c	1	533 -	533	"X" OR BLANK
0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d	1	534 -	534	"X" OR BLANK
0360	DISPOSITION NOT TO AVOID TAX	29e	1	535 -	535	"X" OR BLANK
@0370	EXPLANATION OF DISP NOT TO AVOID TAX	29e	6	536 -	541	"STMbnn" OR BLANK
0380	SELLING PRICE	30	12	542 -	553	N
0390	CONTRACT PRICE 1ST YEAR	31	12	554 -	565	N
0400	SMALLER OF LINE 30 OR 31	32	12	566 -	577	N
0410	TOTAL PAYMENTS RECEIVED	33	12	578 -	589	N
0420	LINE 32 MINUS LINE 33	34	12	590 -	601	N
0430	LINE 34 MULTIPLIED BY LINE 19 GROSS PROFIT PERCENTAGE	35	12	602 -	613	N
0440	ORDINARY INCOME LINE 35	36	12	614 -	625	N
0450	LINE 35 MINUS LINE 36	37	12	626 -	637	N
	RECORD TERMINUS CHARACTER		1	638 -	638	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0262
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6478bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	QUALIFIED ETHANOL FUEL PRODUCTION	1(a)	12	52 - 63	N
0030	TOTAL QUALIFIED ETHANOL FUEL	1(c)	12	64 - 75	N
0032	ALCOHOL 190 PROOF OR GREATER	2(a)	12	76 - 87	N
0034	TOTAL ALCOHOL 190 PROOF OR GREATER	2(c)	12	88 - 99	N
0036	ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF	3(a)	12	100 - 111	N
0038	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF	3(c)	12	112 - 123	N
0040	QUALIFIED CELLULOSIC BIOFUEL PRODUCTION SOLD OR USED BEFORE 2011	4(a)	12	124 - 135	N
0042	TOTAL QUALIFIED CELLULOSIC BIOFUEL PRODUCTION SOLD OR USED BEFORE 2011	4(c)	12	136 - 147	N
0043	QUALIFIED CELLULOSIC BIOFUEL SOLD OR USED BEFORE 2011 THAT IS NOT ALCOHOL	5(a)	12	148 - 159	N
0044	TOTAL QUALIFIED CELLULOSIC BIOFUEL SOLD OR USED BEFORE 2011 THAT IS NOT ALCOHOL	5(c)	12	160 - 171	N
0045	QUALIFIED CELLULOSIC BIOFUEL SOLD OR USED AFTER 2010	6(a)	12	172 - 183	N
0047	TOTAL QUALIFIED CELLULOSIC BIOFUEL SOLD OR USED AFTER 2010	6(c)	12	184 - 195	N
0050	SUM OF AMOUNTS IN COL. (c), LINES 1 THROUGH 6	7(c)	12	196 - 207	N
0051	ALCOHOL FUEL CREDITS FROM FLOW THROUGH ENTITIES	8(c)	12	208 - 219	N
0053	ADD LINES 7 AND 8 COLUMN C	9(c)	12	220 - 231	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0145	AMOUNT ALLOCATED TO BENEFICIARIES	10(c)	12	232 - 243	N
@0150	ATTACH 1041 STATEMENT	10(c)	6	244 - 249	"STMbnn" OR BLANK
0160	SUBTRACT LINE 10 FROM LINE 9	11(c)	12	250 - 261	N
	RECORD TERMINUS CHARACTER		1	262 - 262	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0438
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6765bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0015	AMOUNT PAID OR INCURRED TO ENERGY CONSORTIA AFTER 8/08/05	1	12	52 - 63	N
0020	BASIC RESEARCH PAYMENTS PAID OR INCURRED TO QUALIFIED ORGANIZATION	2	12	64 - 75	N
0030	QUALIFIED ORGANIZATION BASE PERIOD AMT.	3	12	76 - 87	N
0040	SUBTRACT LINE 3 FROM LINE 2	4	12	88 - 99	N
0050	WAGES FOR QUALIFIED SERVICES	5	12	100 - 111	N
0060	COST OF SUPPLIES	6	12	112 - 123	N
0070	COST OF COMPUTERS	7	12	124 - 135	N
0080	% OF CONTRACT RESEARCH EXP.	8	12	136 - 147	N
0090	TOTAL QUALIFIED RESEARCH EXP.	9	12	148 - 159	N
0100	FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)	10	6	160 - 165	N
0110	AVG ANNUAL GROSS RECEIPTS	11	12	166 - 177	N
0120	LINE 11 X LINE 10 PERCENTAGE	12	12	178 - 189	N
0130	SUBTRACT LINE 12 FROM LINE 9	13	12	190 - 201	N
0140	MULTIPLY LINE 9 BY 50%	14	12	202 - 213	N
0150	SMALLER OF LINE 13 OR LINE 14	15	12	214 - 225	N
0160	ADD LINES 1, 4 AND 15	16	12	226 - 237	N
0170	ELECTING REDUCED CREDIT IRC 280C: YES	17	1	238 - 238	X OR BLANK
0175	ELECTING REDUCED CREDIT IRC 280C: NO	17	1	239 - 239	X OR BLANK
0180	CREDIT AMOUNT	17	12	240 - 251	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0190	ATTACH SCHEDULE	17	6	252 - 257	"STMbnn" OR BLANK
0195	PAID OR INCURRED TO ENERGY CONSORTIA	18	12	258 - 269	N
0200	BASIC RESEARCH PAYMENTS TO QUALIFIED ORGANIZATION	19	12	270 - 281	N
0210	QUALIFIED ORGANIZATION BASE PERIOD AMOUNT	20	12	282 - 293	N
0220	SUBTRACT LINE 20 FROM LINE 19	21	12	294 - 305	N
0224	ADD LINES 18 AND 21	22	12	306 - 317	N
0230	MULTIPLY LINE 22 BY 20%	23	12	318 - 329	N
0240	WAGES FOR QUALIFIED SERVICES	24	12	330 - 341	N
0250	COST OF SUPPLIES	25	12	342 - 353	N
0260	COMPUTER RENTAL OR LEASE COSTS	26	12	354 - 365	N
0270	CONTRACT RESEARCH EXP. APPLICABLE PERCENTAGE	27	12	366 - 377	N
0280	TOTAL QUALIFIED RESEARCH EXP.	28	12	378 - 389	N
0290	PRIOR 3 YEARS TOTAL QUALIFIED RESEARCH EXPENSES	29	12	390 - 401	N
0300	DIVIDE LINE 29 BY 6.0	30	12	402 - 413	N
0310	SUBTRACT LINE 30 FROM LINE 28	31	12	414 - 425	N
0320	MULTIPLY LINE 31 BY 14%	32	12	426 - 437	N
	RECORD TERMINUS CHARACTER		1	438 - 438	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0147
	START RECORD SENTINEL		4	5 - 8	"****"
0321	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0322	FORM NUMBER		6	15 - 20	"6765bb"
0323	PAGE NUMBER		5	21 - 25	"PG02b"
0324	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0325	FILLER		1	35 - 35	BLANK
0326	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0330	ADD LINES 23 AND 32	33	12	43 - 54	N
0340	SECTION 280C ELECTION "YES" BOX	34	1	55 - 55	X OR BLANK
0350	SECTION 280C ELECTION "NO" BOX	34	1	56 - 56	X OR BLANK
0360	CREDIT AMOUNT	34	12	57 - 68	N
@0370	ATTACH SCHEDULE	34	6	69 - 74	"STMbnn" OR BLANK
0375	ENTER THE AMOUNT FROM FORM 8932, LINE 2	35	12	75 - 86	N
0380	SUBTRACT LINE 35 FROM LINE 17	36	12	87 - 98	N
0390	RESEARCH CREDIT FROM PASS THROUGH ENTITIES	37	12	99 - 110	N
0400	ADD LINES 36 AND 37	38	12	111 - 122	N
0410	AMOUNT ALLOCATED TO BENEF. OF ESTATES AND TRUSTS	39	12	123 - 134	N
0420	ESTATES OR TRUSTS: SUBTRACT LINE 39 FROM LINE 38	40	12	135 - 146	N
	RECORD TERMINUS CHARACTER		1	147 - 147	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1103
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6781bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	ESTATE OR TRUST'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N NOTE: MAX ENTRY IS 0000001
0009	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
*0010	LIST OF FOREIGN CURRENCY CONTRACTS		6	52 - 57	"STMnnn" OR BLANK
0020	MIXED STRADDLE ELECTION	A	1	58 - 58	"X" OR BLANK
0030	STRADDLE-BY-STRADDLE ID ELECTION	B	1	59 - 59	"X" OR BLANK
0040	MIXED STRADDLE ACCOUNT ELECTION	C	1	60 - 60	"X" OR BLANK
@0050	STATEMENT REQUIRED BY REGULATIONS	C	6	61 - 66	"STMnnn" OR BLANK
0060	SEC. 1256 CONTRACTS LOSS ELECTION	D	1	67 - 67	"X" OR BLANK
0070	IDENTIFICATION OF ACCOUNT	1(a)	46	68 - 113	A/N
0080	LOSS	1(b)	12	114 - 125	N
0090	GAIN	1(c)	12	126 - 137	N
0100	IDENTIFICATION OF ACCOUNT	1(a)	46	138 - 183	A/N OR BLANK
0110	LOSS	1(b)	12	184 - 195	N
0120	GAIN	1(c)	12	196 - 207	N
0130	IDENTIFICATION OF ACCOUNT	1(a)	46	208 - 253	A/N OR BLANK
0140	LOSS	1(b)	12	254 - 265	N
0150	GAIN	1(c)	12	266 - 277	N
@0155	LIST OF TRANSACTIONS	PT I	6	278 - 283	"STMnnn" OR BLANK
0160	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(b)	12	284 - 295	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(c)	12	296 - 307	N
0180	NET GAIN OR (LOSS) COMBINE LINE 2, COLUMNS (b) AND (c)	3	12	308 - 319	N
*0190	FORM 1099-B ADJUSTMENT SCHEDULE	3	6	320 - 325	"STMnnn" OR BLANK
0200	FORM 1099-B ADJUSTMENTS COLUMN (c)	4c	12	326 - 337	N
0210	COMBINE LINES 3 AND 4	5c	12	338 - 349	N
0220	NET SECTION 1256 CONTRACTS LOSS	6(c)	12	350 - 361	N
0235	COMBINE LINES 5 AND 6	7(c)	12	362 - 373	N
0240	SHORT-TERM CAPITAL GAIN OR LOSS	8(c)	12	374 - 385	N
0250	LONG-TERM CAPITAL GAIN OR LOSS	9(c)	12	386 - 397	N
*0260	SCHEDULE OF STRADDLES AND COMPONENTS	PART II	6	398 - 403	"STMnnn" OR BLANK
0270	DESCRIPTION OF PROPERTY	10(a)	35	404 - 438	A/N OR BLANK
0280	DATE ACQUIRED	10(b)	8	439 - 446	FORMAT: YYYYMMDD
0290	DATE SOLD	10(c)	8	447 - 454	FORMAT: YYYYMMDD
0300	GROSS SALES PRICE	10(d)	12	455 - 466	N
0310	COST/EXPENSE OF SALE	10(e)	12	467 - 478	N
0320	LOSS	10(f)	12	479 - 490	N
0330	UNRECOGNIZED GAIN	10(g)	12	491 - 502	N
0340	RECOGNIZED LOSS	10(h)	12	503 - 514	N
0360	DESCRIPTION OF PROPERTY	10(A)	35	515 - 549	A/N OR BLANK
0370	DATE ACQUIRED	10(b)	8	550 - 557	FORMAT: YYYYMMDD
0380	DATE SOLD	10(c)	8	558 - 565	FORMAT: YYYYMMDD
0390	GROSS SALES PRICE	10(d)	12	566 - 577	N
0400	COST/EXPENSE OF SALE	10(e)	12	578 - 589	N
0410	LOSS	10(f)	12	590 - 601	N
0420	UNRECOGNIZED GAIN	10(g)	12	602 - 613	N
0430	RECOGNIZED LOSS	10(h)	12	614 - 625	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0450	ATTACH SCHEDULE	11	6	626 - 631	"STMnnn" OR BLANK
0460	SHORT-TERM PORTION OF RECOGNIZED LOSS	11a(h)	12	632 - 643	N***
0470	LONG-TERM PORTION OF RECOGNIZED LOSS	11b(h)	12	644 - 655	N***
0490	DESCRIPTION OF PROPERTY	12(a)	35	656 - 690	A/N OR BLANK
0500	DATE ACQUIRED	12(b)	8	691 - 698	FORMAT: YYYYMMDD
0510	DATE SOLD	12(c)	8	699 - 706	FORMAT: YYYYMMDD
0520	GROSS SALES PRICE (GAINS)	12(d)	12	707 - 718	N
0530	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	719 - 730	N
0540	GAIN	12(f)	12	731 - 742	N
0560	DESCRIPTION OF PROPERTY (GAINS)	12(a)	35	743 - 777	A/N OR BLANK
0570	DATE ACQUIRED	12(b)	8	778 - 785	FORMAT: YYYYMMDD
0580	DATE SOLD	12(c)	8	786 - 793	FORMAT: YYYYMMDD
0590	GROSS SALES PRICE	12(d)	12	794 - 805	N
0600	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	806 - 817	N
0610	GAIN	12(f)	12	818 - 829	N
@0630	ATTACH SCHEDULE	13	6	830 - 835	"STMnnn" OR BLANK
0640	SHORT-TERM PORTION OF GAINS	13a(f)	12	836 - 847	N
0650	LONG-TERM PORTION OF GAINS	13b(f)	12	848 - 859	N
0670	DESCRIPTION OF PROPERTY	14(a)	35	860 - 894	A/N OR BLANK
0680	DATE ACQUIRED	14(b)	8	895 - 902	FORMAT: YYYYMMDD
0690	FAIR MARKET VALUE	14(c)	12	903 - 914	N
0700	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	915 - 926	N
0710	UNRECOGNIZED GAIN	14(e)	12	927 - 938	N
0720	DESCRIPTION OF PROPERTY	14(a)	35	939 - 973	A/N OR BLANK
0730	DATE ACQUIRED	14(b)	8	974 - 981	FORMAT: YYYYMMDD
0740	FAIR MARKET VALUE	14(c)	12	982 - 993	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0750	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	994 - 1005	N
0760	UNRECOGNIZED	14(e)	12	1006 - 1017	N
0770	DESCRIPTION OF PROPERTY	14(a)	35	1018 - 1052	A/N OR BLANK
0780	DATE ACQUIRED	14(b)	8	1053 - 1060	FORMAT: YYYYMMDD
0790	FAIR MARKET VALUE	14(c)	12	1061 - 1072	N
0800	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	1073 - 1084	N
0810	UNRECOGNIZED GAIN	14(e)	12	1085 - 1096	N
*0815	ATTACH STATEMENT FOR ADDITIONAL INFORMATION	PT III	6	1097 - 1102	"STMnnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1103 - 1103	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1163
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8082bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION EIN		9	43 - 51	NO ENTRY
0020	NOTICE OF INCONSISTENT TREATMENT	1a	1	52 - 52	"X" OR BLANK
0025	ADMIN ADJUST REQUEST	1b	1	53 - 53	NO ENTRY
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	2a	1	54 - 54	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	2c	1	55 - 55	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	2d	1	56 - 56	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	2e	1	57 - 57	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	2f	1	58 - 58	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	3	9	59 - 67	N
0090	NAME	4	35	68 - 102	A/N
0100	ADDRESS	4	35	103 - 137	A/N
0110	CITY	4	22	138 - 159	A/N
0120	STATE	4	2	160 - 161	A/N
0130	ZIP CODE	4	12	162 - 173	N OR nnnnnbbbbbbb
0150	IRS CENTER WHERE RETURN IS FILED	5	5	174 - 178	"CSPC", OR "OSPC", OR "PSPC"

NOTE   CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC",
        OGDEN SUBMISSION PROCESSING CENTER - "OSPC",
        PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	6	8	179 - 186	N FORMAT: YYYYMMDD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	6	8	187 - 194	N FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	7	8	195 - 202	N FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	7	8	203 - 210	N FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	8a	60	211 - 270	A/N
0190	AMOUNT OF ITEM	8b	1	271 - 271	"X" OR BLANK
0200	TREATMENT OF ITEM	8b	1	272 - 272	"X" OR BLANK
0210	AMOUNT	8c	12	273 - 284	N
0220	AMOUNT YOU ARE REPORTING	8d	12	285 - 296	N
0230	DIFFERENCE BETWEEN C & D	8e	12	297 - 308	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	9a	60	309 - 368	A/N OR BLANK
0250	AMOUNT OF ITEM	9b	1	369 - 369	"X" OR BLANK
0260	TREATMENT OF ITEM	9b	1	370 - 370	"X" OR BLANK
0270	AMOUNT	9c	12	371 - 382	N
0280	AMOUNT YOU ARE REPORTING	9d	12	383 - 394	N
0290	DIFFERENCE BETWEEN C & D	9e	12	395 - 406	N
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	407 - 466	A/N OR BLANK
0310	AMOUNT OF ITEM	10b	1	467 - 467	"X" OR BLANK
0320	TREATMENT OF ITEM	10b	1	468 - 468	"X" OR BLANK
0330	AMOUNT	10c	12	469 - 480	N
0340	AMOUNT YOU ARE REPORTING	10d	12	481 - 492	N
0350	DIFFERENCE BETWEEN C & D	10e	12	493 - 504	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	505 - 564	A/N OR BLANK
0370	AMOUNT OF ITEM	11b	1	565 - 565	"X" OR BLANK
0380	TREATMENT OF ITEM	11b	1	566 - 566	"X" OR BLANK
0390	AMOUNT	11c	12	567 - 578	N
0400	AMOUNT YOU ARE REPORTING	11d	12	579 - 590	N
0410	DIFFERENCE BETWEEN C & D	11e	12	591 - 602	N
0420	EXPLANATIONS	PT III	70	603 - 672	A/N
0430	EXPLANATIONS	PT III	70	673 - 742	A/N
0440	EXPLANATIONS	PT III	70	743 - 812	A/N
0450	EXPLANATIONS	PT III	70	813 - 882	A/N
0460	EXPLANATIONS	PT III	70	883 - 952	A/N
0470	EXPLANATIONS	PT III	70	953 - 1022	A/N
0480	EXPLANATIONS	PT III	70	1023 - 1092	A/N
0490	EXPLANATIONS	PT III	70	1093 - 1162	A/N
	RECORD TERMINUS CHARACTER		1	1163 - 1163	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	"****"
0520	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0521	FORM NUMBER		6	15 -	20	"8082bb"
0522	PAGE NUMBER		5	21 -	25	"PG02b"
0523	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0524	FILLER		1	35 -	35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 -	112	A/N
0540	EXPLANATIONS	PT III	70	113 -	182	A/N
0550	EXPLANATIONS	PT III	70	183 -	252	A/N
0560	EXPLANATIONS	PT III	70	253 -	322	A/N
0570	EXPLANATIONS	PT III	70	323 -	392	A/N
0580	EXPLANATIONS	PT III	70	393 -	462	A/N
0590	EXPLANATIONS	PT III	70	463 -	532	A/N
0600	EXPLANATIONS	PT III	70	533 -	602	A/N
0610	EXPLANATIONS	PT III	70	603 -	672	A/N
0620	EXPLANATIONS	PT III	70	673 -	742	A/N
0630	EXPLANATIONS	PT III	70	743 -	812	A/N
0640	EXPLANATIONS	PT III	70	813 -	882	A/N
0650	EXPLANATIONS	PT III	70	883 -	952	A/N
0660	EXPLANATIONS	PT III	70	953 -	1022	A/N
0670	EXPLANATIONS	PT III	70	1023 -	1092	A/N
0680	EXPLANATIONS	PT III	70	1093 -	1162	A/N
0690	EXPLANATIONS	PT III	70	1163 -	1232	A/N
0700	EXPLANATIONS	PT III	70	1233 -	1302	A/N
0710	EXPLANATIONS	PT III	70	1303 -	1372	A/N
0720	EXPLANATIONS	PT III	70	1373 -	1442	A/N
0730	EXPLANATIONS	PT III	70	1443 -	1512	A/N
0740	EXPLANATIONS	PT III	70	1513 -	1582	A/N
0750	EXPLANATIONS	PT III	70	1583 -	1652	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	EXPLANATIONS	PT III	70	1653 - 1722	A/N
0770	EXPLANATIONS	PT III	70	1723 - 1792	A/N
0780	EXPLANATIONS	PT III	70	1793 - 1862	A/N
0790	EXPLANATIONS	PT III	70	1863 - 1932	A/N
0800	EXPLANATIONS	PT III	70	1933 - 2002	A/N
0810	EXPLANATIONS	PT III	70	2003 - 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2786
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I Id	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498 -	532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 -	582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 -	632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 -	682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 -	703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 -	708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 -	720	N
0230	REV RUL, REV PROC, ETC.	PT I 4(a)	35	721 -	755	A/N OR BLANK
0240	ITEM OR GROUP OF ITEMS	PT I 4(b)	50	756 -	805	A/N OR BLANK
0250	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	806 -	855	A/N OR BLANK
0260	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	856 -	905	A/N OR BLANK
0270	FORM OR SCHEDULE	PT I 4(d)	21	906 -	926	A/N OR BLANK
0280	LINE NUMBER	PT I 4(e)	5	927 -	931	A/N OR BLANK
0290	AMOUNT	PT I 4(f)	12	932 -	943	N
0300	REV RUL, REV PROC, ETC	PT I 5(a)	35	944 -	978	A/N OR BLANK
0310	ITEM OR GROUP OF ITEMS	PT I 5(b)	50	979 -	1028	A/N OR BLANK
0320	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1029 -	1078	A/N OR BLANK
0330	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1079 -	1128	A/N OR BLANK
0340	FORM OR SCHEDULE	PT I 5(d)	21	1129 -	1149	A/N OR BLANK
0350	LINE NUMBER	PT I 5(e)	5	1150 -	1154	A/N OR BLANK
0360	AMOUNT	PT I 5(f)	12	1155 -	1166	N
0370	REV RULE, REV PROC, ETC	PT I 6(a)	35	1167 -	1201	A/N OR BLANK
0380	ITEM OR GROUP OF ITEMS	PT I 6(b)	50	1202 -	1251	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1252 – 1301	A/N OR BLANK
0400	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1302 – 1351	A/N OR BLANK
0410	FORM OR SCHEDULE	PT I 6(d)	21	1352 – 1372	A/N OR BLANK
0420	LINE NUMBER	PT I 6(e)	5	1373 – 1377	A/N OR BLANK
0430	AMOUNT	PT I 6(f)	12	1378 – 1389	N
0440	DETAILED EXPLANATION	PT II 1	70	1390 – 1459	A/N OR BLANK
0450	DETAILED EXPLANATION	PT II 1	70	1460 – 1529	A/N OR BLANK
0460	DETAILED EXPLANATION	PT II 1	70	1530 – 1599	A/N OR BLANK
0470	DETAILED EXPLANATION	PT II 2	70	1600 – 1669	A/N OR BLANK
0480	DETAILED EXPLANATION	PT II 2	70	1670 – 1739	A/N OR BLANK
0490	DETAILED EXPLANATION	PT II 2	70	1740 – 1809	A/N OR BLANK
0500	DETAILED EXPLANATION	PT II 3	70	1810 – 1879	A/N OR BLANK
0510	DETAILED EXPLANATION	PT II 3	70	1880 – 1949	A/N OR BLANK
0520	DETAILED EXPLANATION	PT II 3	70	1950 – 2019	A/N OR BLANK
0530	DETAILED EXPLANATION	PT II 4	70	2020 – 2089	A/N OR BLANK
0540	DETAILED EXPLANATION	PT II 4	70	2090 – 2159	A/N OR BLANK
0550	DETAILED EXPLANATION	PT II 4	70	2160 – 2229	A/N OR BLANK
0560	DETAILED EXPLANATION	PT II 5	70	2230 – 2299	A/N OR BLANK
0570	DETAILED EXPLANATION	PT II 5	70	2300 – 2369	A/N OR BLANK
0580	DETAILED EXPLANATION	PT II 5	70	2370 – 2439	A/N OR BLANK
0590	DETAILED EXPLANATION	PT II 6	70	2440 – 2509	A/N OR BLANK
0600	DETAILED EXPLANATION	PT II 6	70	2510 – 2579	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0610	DETAILED EXPLANATION	PT II 6	70	2580 - 2649	A/N OR BLANK
0620	NAME OF PASS THROUGH ENTITY	PT III 1	35	2650 - 2684	A/N OR BLANK
0630	ADDRESS OF PASS THROUGH ENTITY	PT III 1	35	2685 - 2719	A/N OR BLANK
0640	CITY OF PASS THROUGH ENTITY	PT III 1	22	2720 - 2741	A/N OR BLANK
0650	STATE OF PASS THROUGH ENTITY	PT III 1	2	2742 - 2743	A/N OR BLANK
0660	ZIP CODE OF PASS THROUGH ENTITY	PT III 1	12	2744 - 2755	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0670	IDENTIFYING NUMBER OF PASS THROUGH ENTITY	PT III 2	9	2756 - 2764	N
0680	TAX YEAR OF PASS THROUGH ENTITY (FORM)	PT III 3	8	2765 - 2772	N YYYMMDD
0690	TAX YEAR OF PASS THROUGH ENTITY (TO)	PT III 3	8	2773 - 2780	N YYYYMMDD
0700	IRS CENTER WHERE PASS THROUGH ENTITY FILED RETURN	PT III 4	5	2781 - 2785	eFile
	RECORD TERMINUS CHARACTER		1	2786 - 2786	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2003
	START RECORD SENTINEL		4	5 -	8	"****"
0701	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0702	FORM NUMBER		6	15 -	20	"8275bb"
0703	PAGE NUMBER		5	21 -	25	"PG02b"
0704	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0705	FILLER		1	35 -	35	BLANK
0706	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0710	EXPLANATIONS	PT IV	70	43 -	112	A/N
0720	EXPLANATIONS	PT IV	70	113 -	182	A/N
0730	EXPLANATIONS	PT IV	70	183 -	252	A/N
0740	EXPLANATIONS	PT IV	70	253 -	322	A/N
0750	EXPLANATIONS	PT IV	70	323 -	392	A/N
0760	EXPLANATIONS	PT IV	70	393 -	462	A/N
0770	EXPLANATIONS	PT IV	70	463 -	532	A/N
0780	EXPLANATIONS	PT IV	70	533 -	602	A/N
0790	EXPLANATIONS	PT IV	70	603 -	672	A/N
0800	EXPLANATIONS	PT IV	70	673 -	742	A/N
0810	EXPLANATIONS	PT IV	70	743 -	812	A/N
0820	EXPLANATIONS	PT IV	70	813 -	882	A/N
0830	EXPLANATIONS	PT IV	70	883 -	952	A/N
0840	EXPLANATIONS	PT IV	70	953 -	1022	A/N
0850	EXPLANATIONS	PT IV	70	1023 -	1092	A/N
0860	EXPLANATIONS	PT IV	70	1093 -	1162	A/N
0870	EXPLANATIONS	PT IV	70	1163 -	1232	A/N
0880	EXPLANATIONS	PT IV	70	1233 -	1302	A/N
0890	EXPLANATIONS	PT IV	70	1303 -	1372	A/N
0900	EXPLANATIONS	PT IV	70	1373 -	1442	A/N
0910	EXPLANATIONS	PT IV	70	1443 -	1512	A/N
0920	EXPLANATIONS	PT IV	70	1513 -	1582	A/N
0930	EXPLANATIONS	PT IV	70	1583 -	1652	A/N
0940	EXPLANATIONS	PT IV	70	1653 -	1722	A/N
0950	EXPLANATIONS	PT IV	70	1723 -	1792	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0960	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0970	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0980	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003 - 2003	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2786
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275Rb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	REGULATION SECTION	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REGULATION SECTION	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0160	REGULATION SECTION	PT I 3a	35	498 - 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 - 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 - 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 - 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 - 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 - 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 - 720	N
0230	REGULATION SECTION	PT I 4(a)	35	721 - 755	A/N OR BLANK
0240	ITEM OR GROUP OF ITEMS	PT I 4(b)	50	756 - 805	A/N OR BLANK
0250	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	806 - 855	A/N OR BLANK
0260	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	856 - 905	A/N OR BLANK
0270	FORM OR SCHEDULE	PT I 4(d)	21	906 - 926	A/N OR BLANK
0280	LINE NUMBER	PT I 4(e)	5	927 - 931	A/N OR BLANK
0290	AMOUNT	PT I 4(f)	12	932 - 943	N
0300	REGULATION SECTION	PT I 5(a)	35	944 - 978	A/N OR BLANK
0310	ITEM OR GROUP OF ITEMS	PT I 5(b)	50	979 - 1028	A/N OR BLANK
0320	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1029 - 1078	A/N OR BLANK
0330	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1079 - 1128	A/N OR BLANK
0340	FORM OR SCHEDULE	PT I 5(d)	21	1129 - 1149	A/N OR BLANK
0350	LINE NUMBER	PT I 5(e)	5	1150 - 1154	A/N OR BLANK
0360	AMOUNT	PT I 5(f)	12	1155 - 1166	N
0370	REGULATION SECTION	PT I 6(a)	35	1167 - 1201	A/N OR BLANK
0380	ITEM OR GROUP OF ITEMS	PT I 6(b)	50	1202 - 1251	A/N OR BLANK

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FIELD IDENTIFICATION                  FORM  LENGTH CHAR - POS   FIELD
NO.                                   REF.                      DESCRIPTION
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0390  DETAILED DESCRIPTION            PT I     50 1252 - 1301  A/N OR BLANK
      OF ITEMS                        6(c)

0400  DETAILED DESCRIPTION            PT I     50 1302 - 1351  A/N OR BLANK
      OF ITEMS                        6(c)

0410  FORM OR SCHEDULE                PT I     21 1352 - 1372  A/N OR BLANK
                                      6(d)

0420  LINE NUMBER                     PT I      5 1373 - 1377  A/N OR BLANK
                                      6(e)

0430  AMOUNT                          PT I     12 1378 - 1389  N
                                      6(f)

0440  DETAILED EXPLANATION            PT II    70 1390 - 1459  A/N OR BLANK
                                      1

0450  DETAILED EXPLANATION            PT II    70 1460 - 1529  A/N OR BLANK
                                      1

0460  DETAILED EXPLANATION            PT II    70 1530 - 1599  A/N OR BLANK
                                      1

0470  DETAILED EXPLANATION            PT II    70 1600 - 1669  A/N OR BLANK
                                      2

0480  DETAILED EXPLANATION            PT II    70 1670 - 1739  A/N OR BLANK
                                      2

0490  DETAILED EXPLANATION            PT II    70 1740 - 1809  A/N OR BLANK
                                      2

0500  DETAILED EXPLANATION            PT II    70 1810 - 1879  A/N OR BLANK
                                      3

0510  DETAILED EXPLANATION            PT II    70 1880 - 1949  A/N OR BLANK
                                      3

0520  DETAILED EXPLANATION            PT II    70 1950 - 2019  A/N OR BLANK
                                      3

0530  DETAILED EXPLANATION            PT II    70 2020 - 2089  A/N OR BLANK
                                      4

0540  DETAILED EXPLANATION            PT II    70 2090 - 2159  A/N OR BLANK
                                      4

0550  DETAILED EXPLANATION            PT II    70 2160 - 2229  A/N OR BLANK
                                      4

0560  DETAILED EXPLANATION            PT II    70 2230 - 2299  A/N OR BLANK
                                      5

0570  DETAILED EXPLANATION            PT II    70 2300 - 2369  A/N OR BLANK
                                      5

0580  DETAILED EXPLANATION            PT II    70 2370 - 2439  A/N OR BLANK
                                      5

0590  DETAILED EXPLANATION            PT II    70 2440 - 2509  A/N OR BLANK
                                      6

0600  DETAILED EXPLANATION            PT II    70 2510 - 2579  A/N OR BLANK
                                      6
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0610	DETAILED EXPLANATION	PT II 6	70	2580 - 2649	A/N OR BLANK
0620	NAME OF PASS THROUGH ENTITY	PT III 1	35	2650 - 2684	A/N OR BLANK
0630	ADDRESS OF PASS THROUGH ENTITY	PT III 1	35	2685 - 2719	A/N OR BLANK
0640	CITY OF PASS THROUGH ENTITY	PT III 1	22	2720 - 2741	A/N OR BLANK
0650	STATE OF PASS THROUGH ENTITY	PT III 1	2	2742 - 2743	A/N OR BLANK
0660	ZIP CODE OF PASS THROUGH ENTITY	PT III 1	12	2744 - 2755	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0670	IDENTIFYING NUMBER OF PASS THROUGH ENTITY	PT III 2	9	2756 - 2764	N
0680	TAX YEAR OF PASS THROUGH ENTITY (FORM)	PT III 3	8	2765 - 2772	N YYYYMMDD
0690	TAX YEAR OF PASS THROUGH ENTITY (TO)	PT III 3	8	2773 - 2780	N YYYYMMDD
0700	IRS CENTER WHERE PASS THROUGH ENTITY FILED RETURN	PT III 4	5	2781 - 2785	eFile
	RECORD TERMINUS CHARACTER		1	2786 - 2786	"#"

SECTION C FORM 8275-R - PAGE 2

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FIELD IDENTIFICATION               FORM  LENGTH CHAR - POS   FIELD
NO.                                REF.                      DESCRIPTION
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     BYTE COUNT                            4     1 -    4   2003

     START RECORD SENTINEL                 4     5 -    8   "****"

0701 RECORD IDENTIFICATION                 6     9 -   14   "FRMbbb"

0702 FORM NUMBER                           6    15 -   20   "8275Rb"

0703 PAGE NUMBER                           5    21 -   25   "PG02b"

0704 EMPLOYER IDENTIFICATION NUMBER        9    26 -   34   N
     (EIN)                                                  nnnnnnnnn

0705 FILLER                                1    35 -   35   BLANK

0706 FORM OCCURRENCE NUMBER                7    36 -   42   N
                                                            0000001-9999999

0710 EXPLANATIONS               PT IV     70    43 -  112   A/N

0720 EXPLANATIONS               PT IV     70   113 -  182   A/N

0730 EXPLANATIONS               PT IV     70   183 -  252   A/N

0740 EXPLANATIONS               PT IV     70   253 -  322   A/N

0750 EXPLANATIONS               PT IV     70   323 -  392   A/N

0760 EXPLANATIONS               PT IV     70   393 -  462   A/N

0770 EXPLANATIONS               PT IV     70   463 -  532   A/N

0780 EXPLANATIONS               PT IV     70   533 -  602   A/N

0790 EXPLANATIONS               PT IV     70   603 -  672   A/N

0800 EXPLANATIONS               PT IV     70   673 -  742   A/N

0810 EXPLANATIONS               PT IV     70   743 -  812   A/N

0820 EXPLANATIONS               PT IV     70   813 -  882   A/N

0830 EXPLANATIONS               PT IV     70   883 -  952   A/N

0840 EXPLANATIONS               PT IV     70   953 - 1022   A/N

0850 EXPLANATIONS               PT IV     70  1023 - 1092   A/N

0860 EXPLANATIONS               PT IV     70  1093 - 1162   A/N

0870 EXPLANATIONS               PT IV     70  1163 - 1232   A/N

0880 EXPLANATIONS               PT IV     70  1233 - 1302   A/N

0890 EXPLANATIONS               PT IV     70  1303 - 1372   A/N

0900 EXPLANATIONS               PT IV     70  1373 - 1442   A/N

0910 EXPLANATIONS               PT IV     70  1443 - 1512   A/N

0920 EXPLANATIONS               PT IV     70  1513 - 1582   A/N

0930 EXPLANATIONS               PT IV     70  1583 - 1652   A/N

0940 EXPLANATIONS               PT IV     70  1653 - 1722   A/N

0950 EXPLANATIONS               PT IV     70  1723 - 1792   A/N
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0960	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0970	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0980	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003 - 2003	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0331
	START RECORD SENTINEL		4	5 -	8	"*****"
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0020	PASSIVE ACTIVITY NET INCOME	PT I 1a	12	43 -	54	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	55 -	66	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	67 -	78	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a,1b and 1c	PT I 1d	12	79 -	90	N
0055	COMMERCIAL REVIATALIZATION DEDUCTIONS	PT I 2a	12	91 -	102	N***
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCATIONS	PT I 2b	12	103 -	114	N***
0057	NET REVITALIZATION DEDUCTIONS	PT I 2c	12	115 -	126	N***
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	127 -	138	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	139 -	150	N ***
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	151 -	162	N ***
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, b and c	PT I 3d	12	163 -	174	N
0100	COMBINE LINES 1d, 2c AND 3d	PT I 4	12	175 -	186	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 4	PT II 5	12	187 -	198	N
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 6	12	199 -	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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0130	MODIFIED GROSS INCOME	PT II 7	12	211 -	222	N
0140	LINE 6 MINUS LINE 7	PT II 8	12	223 -	234	N
0150	MULTIPLY LINE 8 BY 50%	PT II 9	12	235 -	246	N
0160	SMALLER OF LINE 5 OR LINE 9	PT II 10	12	247 -	258	N
0165	25000 REDUCED BY LINE 10 AMOUNT, IF ANY. MARRIED SEPERATE, SEE INSTRUCTIONS.	PT II 11	12	259 -	270	N
0166	LOSS FROM LINE 4	PT II 12	12	271 -	282	N
0167	LINE 12 MINUS LINE 10	PT II 13	12	283 -	294	N
0168	SMALLEST OF LINE 2c (treat as positive), LINE 11, OR LINE 13.	PT II 14	12	295 -	306	N
0170	TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 3a	PT IV 15	12	307 -	318	N
0180	TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES ADD LINE 10, 14, AND 15	PT IV 16	12	319 -	330	N
	RECORD TERMINUS CHARACTER		1	331 -	331	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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	BYTE COUNT		4	1 - 4	1994
	START RECORD SENTINEL		4	5 - 8	"****"
0240	RECORD ID		6	9 - 14	"FRMbbb"
0241	FORM NUMBER		6	15 - 20	"8582bb"
0242	PAGE NUMBER		5	21 - 25	"PG02b"
0243	TAXPAYER IDENTIFICATION NUMBER		9	26 - 34	N (PRIMARY SSN)
0244	FILLER		1	35 - 35	BLANK
0245	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001

NOTE: FIELDS 0247, 0590, 0890, 1555, 2167, AND 2445 SHOULD BE USED WHEN
       THERE ARE GREATER THAN 5 ACTIVITIES FOR A GIVEN WORKSHEET. WHEN
       USING ONE OF THE AFOREMENTIONED MULTIPLE ACTIVITIES FIELDS, LEAVE
       ALL OTHER FIELDS FOR THAT WORKSHEET BLANK, EXCEPT FOR THE FIELDS
       IDENTIFIED AS FOR TOTALS. INCLUDE INFORMATION FOR EACH ACTIVITY
       IN THE STATEMENT(S).

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0247	MUTLIPLE ACTIVITIES	W1	6	43 - 48	"STMbnn" OR BLANK
0250	NAME OF ACTIVITY 1	W1	20	49 - 68	A/N
0260	NET INCOME 1	W1-(a)	12	69 - 80	N
0270	NET LOSS 1	W1-(b)	12	81 - 92	N
0280	UNALLOWED LOSS 1	W1-(c)	12	93 - 104	N
0290	OVERALL GAIN 1	W1-(d)	12	105 - 116	N
0300	OVERALL LOSS 1	W1-(e)	12	117 - 128	N
0310	NAME OF ACTIVITY 2	W1	20	129 - 148	A/N
0320	NET INCOME 2	W1-(a)	12	149 - 160	N
0330	NET LOSS 2	W1-(b)	12	161 - 172	N
0340	UNALLOWED LOSS 2	W1-(c)	12	173 - 184	N
0350	OVERALL GAIN 2	W1-(d)	12	185 - 196	N
0360	OVERALL LOSS 2	W1-(e)	12	197 - 208	N
0370	NAME OF ACTIVITY 3	W1	20	209 - 228	A/N
0380	NET INCOME 3	W1-(a)	12	229 - 240	N
0390	NET LOSS 3	W1-(b)	12	241 - 252	N
0400	UNALLOWED LOSS 3	W1-(c)	12	253 - 264	N
0410	OVERALL GAIN 3	W1-(d)	12	265 - 276	N
0420	OVERALL LOSS 3	W1-(e)	12	277 - 288	N
0430	NAME OF ACTIVITY 4	W1	20	289 - 308	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	NET INCOME 4	W1-(a)	12	309 - 320	N
0450	NET LOSS 4	W1-(b)	12	321 - 332	N
0460	UNALLOWED LOSS 4	W1-(c)	12	333 - 344	N
0470	OVERALL GAIN 4	W1-(d)	12	345 - 356	N
0480	OVERALL LOSS 4	W1-(e)	12	357 - 368	N
0490	NAME OF ACTIVITY 5	W1	20	369 - 388	A/N
0500	NET INCOME 5	W1-(a)	12	389 - 400	N
0510	NET LOSS 5	W1-(b)	12	401 - 412	N
0520	UNALLOWED LOSS 5	W1-(c)	12	413 - 424	N
0530	OVERALL GAIN 5	W1-(d)	12	425 - 436	N
0540	OVERALL LOSS 5	W1-(e)	12	437 - 448	N
0550	TOTAL NET INCOME	W1-(a)	12	449 - 460	N
0560	TOTAL NET LOSS	W1-(b)	12	461 - 472	N
0570	TOTAL UNALLOWED	W1-(c)	12	473 - 484	N
0590	MULTIPLE ACTIVITIES	W2	6	485 - 490	"STMbnn" OR BLANK
0600	NAME OF ACTIVITY 1	W2	20	491 - 510	A/N
0610	CURRENT YEAR DEDUCT 1	W2(a)	12	511 - 522	N
0620	PRIOR YEAR UNALLOWED DEDUCTIONS 1	W2(b)	12	523 - 534	N
0630	OVERALL LOSS 1	W2(c)	12	535 - 546	N
0640	NAME OF ACTIVITY 2	W2	20	547 - 566	A/N
0650	CURRENT YEAR DEDUCT 2	W2(a)	12	567 - 578	N
0660	PRIOR YEAR UNALLOWED DEDUCTIONS 2	W2(b)	12	579 - 590	N
0670	OVERALL LOSS 2	W2(c)	12	571 - 602	N
0680	NAME OF ACTIVITY 3	W2	20	603 - 622	A/N
0690	CURRENT YEAR DEDUCT 3	W2(a)	12	623 - 634	N
0700	PRIOR YEAR UNALLOWED DEDUCTIONS 3	W2(b)	12	635 - 646	N
0710	OVERALL LOSS 3	W2(c)	12	647 - 658	N
0720	NAME OF ACTIVITY 4	W2	20	659 - 678	A/N
0730	CURRENT YEAR DEDUCT 4	W2(a)	12	679 - 690	N
0740	PRIOR YEAR UNALLOWED DEDUCTIONS 4	W2(b)	12	691 - 702	N
0750	OVERALL LOSS 4	W2(c)	12	703 - 714	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	TOTAL CURRENT YEAR	W2(a)	12	715 - 726	N
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2(b)	12	727 - 738	N
0890	MULTIPLE ACTIVITIES	W3	6	739 - 744	"STMbnn" OR BLANK
0900	NAME OF ACTIVITY 1	W3	20	745 - 764	A/N
0910	NET INCOME 1	W3-(a)	12	765 - 776	N
0920	NET LOSS 1	W3-(b)	12	777 - 788	N
0930	UNALLOWED LOSS 1	W3-(c)	12	789 - 800	N
0940	OVERALL GAIN 1	W3-(d)	12	801 - 812	N
0950	OVERALL LOSS 1	W3-(e)	12	813 - 824	N
0960	NAME OF ACTIVITY 2	W3	20	825 - 844	A/N
0970	NET INCOME 2	W3-(a)	12	845 - 856	N
0980	NET LOSS 2	W3-(b)	12	857 - 868	N
1000	UNALLOWED LOSS 2	W3-(c)	12	869 - 880	N
1010	OVERALL GAIN 2	W3-(d)	12	881 - 892	N
1020	OVERALL LOSS 2	W3-(e)	12	893 - 904	N
1030	NAME OF ACTIVITY 3	W3	20	905 - 924	A/N
1040	NET INCOME 3	W3-(a)	12	925 - 936	N
1050	NET LOSS 3	W3-(b)	12	937 - 948	N
1060	UNALLOWED LOSS 3	W3-(c)	12	949 - 960	N
1070	OVERALL GAIN 3	W3-(d)	12	961 - 972	N
1080	OVERALL LOSS 3	W3-(e)	12	973 - 984	N
1090	NAME OF ACTIVITY 4	W3	20	985 - 1004	A/N
1100	NET INCOME 4	W3(a)	12	1005 - 1016	N
1110	NET LOSS 4	W3-(b)	12	1017 - 1028	N
1120	UNALLOWED LOSS 4	W3-(c)	12	1029 - 1040	N
1130	OVERALL GAIN 4	W3-(d)	12	1041 - 1052	N
1140	OVERALL LOSS 4	W3-(e)	12	1053 - 1064	N
1150	NAME OF ACTIVITY 5	W3	20	1065 - 1084	A/N
1160	NET INCOME 5	W3-(a)	12	1085 - 1096	N
1170	NET LOSS 5	W3-(b)	12	1097 - 1108	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1180	UNALLOWED LOSS 5	W3-(c)	12	1109 - 1120	N
1190	OVERALL GAIN 5	W3-(d)	12	1121 - 1132	N
1200	OVERALL LOSS 5	W3-(e)	12	1133 - 1144	N
1210	TOTAL NET INCOME	W3-(a)	12	1145 - 1156	N
1220	TOTAL NET LOSS	W3-(b)	12	1157 - 1168	N
1550	TOTAL UNALLOWED LOSS	W3-(c)	12	1169 - 1180	N
1555	MULTIPLE ACTIVITIES	W4	6	1181 - 1186	"STMbnn" OR BLANK
1560	NAME OF ACTIVITY 1	W4	25	1187 - 1211	A/N
1570	FORM OR SCHEDULE REPORTED ON 1	W4	20	1212 - 1231	A/N
1580	LOSS 1	W4(a)	12	1232 - 1243	N
1590	RATIO 1	W4(b)	6	1244 - 1249	R
1600	INCOME AND SPECIAL ALLOWANCE 1	W4(c)	12	1250 - 1261	N
1610	LOSS MINUS INCOME 1	W4(d)	12	1262 - 1273	N
1620	NAME OF ACTIVITY 2	W4	25	1274 - 1298	A/N
1630	FORM OR SCHEDULE REPORTED ON 2	W4	20	1299 - 1318	A/N
1640	LOSS 2	W4(a)	12	1318 - 1330	N
1650	RATIO 2	W4(b)	6	1331 - 1336	R
1660	INCOME AND SPECIAL ALLOWANCE 2	W4(c)	12	1337 - 1348	N
1670	LOSS MINUS INCOME 2	W4(d)	12	1349 - 1360	N
1680	NAME OF ACTIVITY 3	W4	25	1361 - 1385	A/N
1690	FORM OR SCHEDULE REPORTED ON 3	W4	20	1386 - 1405	A/N
1700	LOSS 3	W4(a)	12	1406 - 1417	N
1710	RATIO 3	W4(b)	6	1418 - 1423	R
1720	INCOME AND SPECIAL ALLOWANCE 3	W4(c)	12	1424 - 1435	N
1730	LOSS MINUS INCOME 3	W4(d)	12	1436 - 1447	N
1740	NAME OF ACTIVITY 4	W4	25	1448 - 1472	A/N
1750	FORM OR SCHEDULE REPORT ON 4	W4	20	1473 - 1492	A/N
1760	LOSS 4	W4(a)	12	1493 - 1504	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1770	RATIO 4	W4(b)	6	1505 - 1510	R
1780	INCOME AND SPECIAL ALLOWANCE 4	W4(c)	12	1511 - 1522	N
1790	LOSS MINUS INCOME 4	W4(d)	12	1523 - 1534	N
1800	NAME OF ACTIVITY 5	W4	25	1535 - 1559	A/N
1810	FORM OR SCHEDULE REPORTED ON 5	W4	20	1560 - 1579	A/N
1820	LOSS 5	W4(a)	12	1580 - 1591	N
1830	RATIO 5	W4(b)	6	1592 - 1597	R
1840	INCOME AND SPECIAL ALLOWANCE 5	W4(c)	12	1598 - 1609	N
1850	LOSS MINUS INCOME 5	W4(d)	12	1610 - 1621	N
1860	TOTAL LOSS	W4(a)	12	1622 - 1633	N
1870	TOTAL INCOME AND SPECIAL ALLOWANCE	W4(c)	12	1634 - 1645	N
1880	TOTAL LOSS MINUS INCOME	W4(d)	12	1646 - 1657	N
*1890	ADDITIONAL WORKSHEET 4	W4	6	1658 - 1663	"STMbnn" OR BLANK
1895	MULTIPLE ACTIVITIES	W5	6	1664 - 1669	"STMbnn" OR BLANK
1900	NAME OF ACTIVITY 1	W5	20	1670 - 1689	A/N
1910	FORM OE SCHEDULE REPORTED ON 1	W5	10	1690 - 1699	A/N
1920	LOSS 1	W5(a)	12	1700 - 1711	N
1930	RATIO 1	W5(b)	6	1712 - 1717	R
1940	UNALLOWED LOSS 1	W5(c)	12	1718 - 1729	N
1950	NAME OF ACTIVITY 2	W5	20	1730 - 1749	A/N
1960	FORM OR SCHEDULE REPORTED ON 2	W5	10	1750 - 1759	A/N
1970	LOSS 2	W5(a)	12	1760 - 1771	N
1980	RATIO 2	W5(b)	6	1772 - 1777	R
1990	UNALLOWED LOSS 2	W5(c)	12	1778 - 1789	N
2000	NAME OF ACTIVITY 3	W5	20	1790 - 1809	A/N
2010	FORM OR SCHEDULE REPORTED ON 3	W5	10	1810 - 1819	A/N
2020	LOSS 3	W5(a)	12	1820 - 1831	N
2030	RATIO 3	W5(b)	6	1832 - 1837	R

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2040	UNALLOWED LOSS 3	W5(c)	12	1838 - 1849	N
2050	NAME OF ACTIVITY 4	W5	20	1850 - 1869	A/N
2060	FORM OR SCHEDULE REPORTED ON 4	W5	10	1870 - 1879	A/N
2070	LOSS 4	W5(a)	12	1880 - 1891	N
2080	RATIO 4	W5(b)	6	1892 - 1897	R
2090	UNALLOWED LOSS 4	W5(c)	12	1898 - 1909	N
2100	NAME OF ACTIVITY 5	W5	20	1910 - 1929	A/N
2110	FORM OR SCHEDULE REPORTED ON 5	W5	10	1930 - 1939	A/N
2120	LOSS 5	W5(a)	12	1940 - 1951	N
2130	RATIO 5	W5(b)	6	1952 - 1957	R
2140	UNALLOWED LOSS 5	W5(c)	12	1958 - 1969	N
2150	TOTAL LOSS	W5(a)	12	1970 - 1981	N
2155	TOTAL UNALLOWED LOSS	W5(c)	12	1982 - 1993	N
	RECORD TERMINUS CHARACTER		1	1994 - 1994	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0746
	START RECORD SENTINEL		4	5 -	8	"****"
2160	RECORD ID		6	9 -	14	"FRMbbb"
2161	FORM NUMBER		6	15 -	20	"8582bb"
2162	PAGE NUMBER		5	21 -	25	"PG03b"
2163	TAXPAYER IDENTIFICATION NUMBER		9	26 -	34	N (PRIMARY EIN)
2164	FILLER		1	35 -	35	BLANK
2165	FORM OCCURENCE NUMBER		7	36 -	42	N 0000001
@2167	MULTIPLE ACTIVITIES	W6	6	43 -	48	"STMBnn" OR BLANK
2170	NAME OF ACTIVITY 1	W6	20	49 -	68	A/N
2180	FORM OR SCHEDULE REPORTED ON 1	W6	10	69 -	78	A/N
2190	LOSS 1	W6(a)	12	79 -	90	N
2200	UNALLOWED LOSS 1	W6(b)	12	91 -	102	N
2210	ALLOWED LOSS 1	W6(c)	12	103 -	114	N
2220	NAME OF ACTIVITY 2	W6	20	115 -	134	A/N
2230	FORM OR SCHEDULE REPORTED ON 2	W6	10	135 -	144	A/N
2240	LOSS 2	W6(a)	12	145 -	156	N
2250	UNALLOWED LOSS 2	W6(b)	12	157 -	168	N
2260	ALLOWED LOSS 2	W6(c)	12	169 -	180	N
2270	NAME OF ACTIVITY 3	W6	20	181 -	200	A/N
2280	FORM OR SCHEDULE REPORTED ON 3	W6	10	201 -	210	A/N
2290	LOSS 3	W6(a)	12	211 -	222	N
2300	UNALLOWED LOSS 3	W6(b)	12	223 -	234	N
2310	ALLOWED LOSS 3	W6(c)	12	235 -	246	N
2320	NAME OF ACTIVITY 4	W6	20	247 -	266	A/N
2330	FORM OR SCHEDULE REPORTED ON 4	W6	10	267 -	276	A/N
2340	LOSS 4	W6(a)	12	277 -	288	N
2350	UNALLOWED LOSS 4	W6(b)	12	289 -	300	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2360	ALLOWED LOSS 3	W6(c)	12	301 - 312	N
2370	NAME OF ACTIVITY 5	W6	20	313 - 332	A/N
2380	FORM OR SCHEDULE REPORTED ON 5	W6	10	333 - 342	A/N
2390	LOSS 5	W6(a)	12	343 - 354	N
2400	UNALLOWED LOSS 5	W6(b)	12	355 - 366	N
2410	ALLOWED LOSS 5	W6(c)	12	367 - 378	N
2420	TOTAL LOSS	W6(a)	12	379 - 390	N
2430	TOTAL UNALLOWED LOSS	W6(b)	12	391 - 402	N
2440	TOTAL ALLOWED LOSS	W6(c)	12	403 - 414	N
@2445	MULTIPLE ACTIVITIES	W7	6	415 - 420	"STMBnn" OR BLANK
2458	NAME OF ACTIVITY	W7	25	421 - 445	A/N
2461	FORM OR SCHEDULE NAME 1	W7-1	20	446 - 465	A/N OR BLANK
2470	NET LOSS FROM FORM OR SCHEDULE 1	W7-1a(a)	12	466 - 477	N
2490	NET INCOME FROM FORM OR SCHEDULE 1	W7-1b(a)	12	478 - 489	N
2500	NET LOSS MINUS NET INCOME 1	W7-1c(b)	12	490 - 501	N
2510	RATIO 1	W7-1c(c)	6	502 - 507	R
2520	UNALLOWED LOSS 1	W7-1c(d)	12	508 - 519	N
2530	ALLOWED LOSS NET LOSS/ALLOWED LOSS 1	W7-1c(e)	12	520 - 531	N
2541	FORM OR SCHEDULE NAME 2	W7-2	20	532 - 551	A/N
2550	NET LOSS FROM FORM OR SCHEDULE 2	W7-1a(a)	12	552 - 563	N
2570	NET INCOME FROM FORM OR SCHEDULE 2	W7-1b(a)	12	564 - 575	N
2580	NET LOSS MINUS NET INCOME 2	W7-1c(b)	12	576 - 587	N
2590	RATIO 2	W7-1c(c)	6	588 - 593	R
2600	UNALLOWED LOSS 2	W7-1c(d)	12	594 - 605	N
2610	ALLOWED LOSS NET LOSS/ALLOWED LOSS 2	W7-1c(e)	12	606 - 617	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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2620	FORM OR SCHEDULE NAME 3	W7-3	20	618 - 637	A/N
2630	NET LOSS FROM FORM OR SCHEDULE 3	W7-1a(a)	12	638 - 649	N
2650	NET INCOME FROM FORM OR SCHEDULE 3	W7-1b(a)	12	650 - 661	N
2660	NET LOSS MINUS NET INCOME 3	W7-1c(b)	12	662 - 673	N
2670	RATIO 3	W7-1c(c)	6	674 - 679	R
2680	UNALLOWED LOSS 3	W7-1c(d)	12	680 - 691	N
2690	ALLOWED LOSS 3	W7-1c(e)	12	692 - 703	N
2700	TOTAL NET LOSS MINUS NET INCOME	W7(b)	12	704 - 715	N
2710	TOTAL UNALLOWED LOSS	W7(d)	12	716 - 727	N
2720	TOTAL ALLOWED LOSS	W7(e)	12	728 - 739	N
*2730	ADDITIONAL WORKSHEET 7	W7	6	740 - 745	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	746 - 746	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0355
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0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582CR"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	43 -	54	N
0020	PY UNALLOWED CREDITS WORKSHEET 1, COL. B	PT I 1b	12	55 -	66	N
0030	TOTAL RENTAL REAL ESTATE CREDITS	PT I 1c	12	67 -	78	N
0040	REHABILITATION CREDITS FROM WORKSHEET 2, COL. A	PT I 2a	12	79 -	90	N
0050	REHABILITATION PY CREDITS FROM WORKSHEET 2, COL. B	PT I 2b	12	91 -	102	N
0060	TOTAL REHABILITATION CREDITS	PT I 2c	12	103 -	114	N
0070	LOW INCOME HOUSING CREDITS FROM WORKSHEET 3, COL. A	PT I 3a	12	115 -	126	N
0080	LOW INCOME HOUSING PY CREDITS WORKSHEET 3, COL. B	PT I 3b	12	127 -	138	N
0090	TOTAL LOW INCOME HOUSING CREDITS	PT I 3c	12	139 -	150	N
0100	ALL OTHER PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL. A	PT I 4a	12	151 -	162	N
0110	PASSIVE ACTIVITY PY CREDITS WORKSHEET 4, COL. B	PT I 4b	12	163 -	174	N
0120	TOTAL ALL PASSIVE ACTIVITY CREDITS	PT I 4c	12	175 -	186	N
0130	TOTAL CREDITS	PT I 5	12	187 -	198	N
0140	TAX ATTRIBUTED TO NET PASSIVE INCOME	PT I 6	12	199 -	210	N
0150	TOTAL NET CREDITS	PT I 7	12	211 -	222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	PT II 8	12	223 - 234	N
0170	ENTER 150,000	PT II 9	12	235 - 246	N
0180	MODIFIED ADJUSTED GROSS INCOME	PT II 10	12	247 - 258	N
0190	SUBTRACT LINE 10 FROM LINE 9	11	12	259 - 270	N
0200	MULTIPLY LINE 11 BY 50%	12	12	271 - 282	N
0210	AMOUNT FROM LINE 10, F 8582	13a	12	283 - 294	N
0211	AMOUNT FROM LINE 14, F 8582	13b	12	295 - 306	N
0212	SUM OF 13a AND 13b	13c	12	307 - 318	N
0220	LINE 12 MINUS LINE 13c	14	12	319 - 330	N
0230	TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	331 - 342	N
0240	SMALLER OF LINE 8 OR 15	16	12	343 - 354	N
	RECORD TERMINUS CHARACTER		1	355 - 355	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0447
	START RECORD SENTINEL		4	5 -	8	"****"
0250	RECORD ID		6	9 -	14	"FRMbbb"
0251	FORM NUMBER		6	15 -	20	"8582CR"
0252	PAGE NUMBER		5	21 -	25	"PG02b"
0253	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0254	FILLER		1	35 -	35	BLANK
0255	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0260	TOTAL NET CREDITS	17	12	43 -	54	N
0270	SMALLER OF LINE 8 OR LINE 15	18	12	55 -	66	N
0280	LINE 17 MINUS LINE 18	19	12	67 -	78	N
0290	SMALLER OF LINE 2c OR 19	20	12	79 -	90	N
0300	ENTER $250,000	21	12	91 -	102	N
0310	MODIFIED ADJUSTED GROSS INCOME	22	12	103 -	114	N
0320	LINE 21 MINUS LINE 22	23	12	115 -	126	N
0330	MULTIPLY LINE 23 BY 50%	24	12	127 -	138	N
0335	AMOUNT FROM LINE 10, F 8582	25a	12	139 -	150	N
0336	AMOUNT FROM LINE 14, F 8582	25b	12	151 -	162	N
0340	TOTAL OF LINES 25a AND 25b	25c	12	163 -	174	N
0350	LINE 24 MINUS LINE 25c	26	12	175 -	186	N
0360	TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	187 -	198	N
0370	AMOUNT FROM LINE 18	28	12	199 -	210	N
0380	LINE 27 MINUS 28	29	12	211 -	222	N
0390	SMALLER OF LINE 20 OR 29	30	12	223 -	234	N
0400	AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	235 -	246	N
0410	AMOUNT FROM LINE 30	32	12	247 -	258	N
0420	LINE 31 MINUS LINE 32	33	12	259 -	270	N
0430	SMALLER OF LINE 3c OR 33	34	12	271 -	282	N
0440	TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	283 -	294	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0450	SMALLER OF LINE 34 OR 35	36	12	295 - 306	N
0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	307 - 318	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	319 - 319	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	320 - 354	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	355 - 434	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	435 - 446	N
	RECORD TERMINUS CHARACTER		1	447 - 447	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0296
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8586bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	NUMBER OF FORMS 8609-A ATTACHED	PT I 1	3	52 - 54	N
*0025	MULTIPLE BLDG SCHEDULE	PT I 1	6	55 - 60	"STMbnn" OR BLANK
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	PT I 2	1	61 - 61	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	PT I 2	1	62 - 62	"X" OR BLANK
0070	BIN OF BUILDING THAT HAS A DECREASE	PT I 2i	9	63 - 71	A/N
0080	BIN OF BUILDING WITH DECREASE	PT I 2ii	9	72 - 80	A/N
0090	BIN OF BUILDING WITH DECREASE	PT I 2iii	9	81 - 89	A/N
0100	BIN OF BUILDING WITH DECREASE	PT I 2iv	9	90 - 98	A/N
*0105	MULTIPLE BLDG SCHEDULE	PT I 3	6	99 - 104	"STMbnn" OR BLANK
0110	CURRENT YEAR CREDIT FROM FORM 8609-A	PT I 3	12	105 - 116	N
0120	LOW INCOME HOUSING CREDIT FROM PARTNERSHIPS, S CORPS., ESTATES, TRUSTS	PT I 4	12	117 - 128	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT I 4	6	129 - 134	"STMbnn" OR BLANK
0130	ADD LINES 3 AND 4 (ESTATES & TRUSTS GO TO LINE 6)	PT I 5	12	135 - 146	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	AMOUNT ALLOCATED TO BENEFICIARIES	PT I 6	12	147 - 158	N
0150	ESTATES AND TRUSTS: SUBTRACT LINE 6 FROM LINE 5	PT I 7	12	159 - 170	N
0160	NUMBER OF FORMS 8609-A ATTACHED	PT II 8	3	171 - 173	N
*0165	MULTIPLE BLDG SCHEDULE	PT II 8	6	174 - 179	"STMbnn" OR BLANK
0190	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	PT II 9	1	180 - 180	X OR BLANK
0200	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	PT II 9	1	181 - 181	X OR BLANK
0210	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9i	9	182 - 190	A/N
0220	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9ii	9	191 - 199	A/N
0230	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9iii	9	200 - 208	A/N
0240	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9iv	9	209 - 217	A/N
0250	CURRENT YEAR CREDIT FROM FORM 8609-A	PT II 10	12	218 - 229	N
*0255	MULTIPLE BLDG SCHEDULE	PT II 10	6	230 - 235	"STMbnn" OR BLANK
0260	LOW-INCOME HOUSING CREDIT FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS	PT II 11	12	236 - 247	N
*0265	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT II 11	6	248 - 253	"STMbnn" OR BLANK
0270	ADD LINES 10 AND 11	PT II 12	12	254 - 265	N
0345	AMOUNT ALLOCATED TO BENEFICIARIES	PT II 13	12	266 - 277	N
0355	ESTATES AND TRUSTS. SUBTRACT LINE 13 FROM LINE 12	PT II 14	12	278 - 289	N
*0357	ADDITIONAL INFORMATION	PT II 14	6	290 – 295	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	296 - 296	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0267
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8609A "
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001- 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	BUILDING IDENTIFICATION NUMBER (EIN)	A	9	52 - 60	A/N
0030	NEWLY CONSTRUCT OR EXISTING BUILDING BOX	B	1	61 - 61	"X" OR BLANK
0040	SECTION 42(e) REHABILITATION EXPENDITURES BOX	B	1	62 - 62	"X" OR BLANK
0050	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-YES	C	1	63 - 63	"X" OR BLANK
0060	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-NO	C	1	64 - 64	"X" OR BLANK
0070	BUILDING QUALIFY AS LOW INCOME HOUSING - YES	D	1	65 - 65	"X" OR BLANK
0080	BUILDING QUALIFY AS LOW INCOME HOUSING – NO	D	1	66 - 66	"X" OR BLANK
0090	DECREASE IN QUALIFIED BASIS - YES	E	1	67 - 67	"X" OR BLANK
0100	DECREASE IN QUALIFIED BASIS - NO	E	1	68 - 68	"X" OR BLANK
0200	ELIGIBLE BASIS OF BLDG	1	12	69 - 81	N
0210	LOW INCOME PORTION	2	6	81 - 86	N
0220	QUALIFIED BASIS OF LOW INCOME BLDG	3	12	87 - 98	N
0230	PART YEAR ADJUSTMENT	4	12	99 - 110	N
0240	CREDIT PERCENTAGE	5	6	111 - 116	N
0250	MULTIPLY LINE 3 OR LINE 4 BY PERCENTAGE OF LINE 5	6	12	117 - 128	N
0260	ADDITIONS TO QUALIFIED BASIS	7	12	129 - 140	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0270	PART YEAR ADJUSTMENT	8	12	141 - 152	N
0280	CREDIT PERCENTAGE	9	6	153 - 158	N
0290	MULTIPLY LINE 7 OR LINE 8 BY THE PERCENTAGE OF LINE 9	10	12	159 - 170	N
0300	SEC 42(f) (3) (B) MODIFICATION	11	12	171 - 182	N
0310	ADD LINES 10 AND 11	12	12	183 - 194	N
0320	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	195 - 206	N
0330	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	207 - 218	N
0340	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	219 - 230	N
0350	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR THE YEAR	16	12	231 - 242	N
0360	ADJUSTMENT FOR DEFERRED FIRST YEAR CREDIT	17	12	243 - 254	N
0370	TAXPAYER'S CREDIT	18	12	255 - 266	N
	RECORD TERMINUS CHARACTER		1	267 - 267	"#"

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     SECTION  C FORM 8801 - PAGE 1

FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                               REF.                      DESCRIPTION
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      BYTE COUNT                              4    1 -    4  0232

      START RECORD SENTINEL                   4    5 -    8  "****"

0000  RECORD ID                               6    9 -   14  "FRMbbb"

0001  FORM NUMBER                             6   15 -   20  "8801bb"

0002  PAGE NUMBER                             5   21 -   25  "PG01b"

0003  EMPLOYER IDENTIFICATION                 9   26 -   34  N
      NUMBER (EIN)                                             nnnnnnnnn

0004  FILLER                                  1   35 -   35  BLANK

0005  FORM OCCURRENCE NUMBER                  7   36 -   42  N
                                                             0000001

0010  IDENTIFYING NUMBERS                     9   43 -   51  N
      (EIN)

0020  NET MINIMUM TAX             PT I       12   52 -   63  N
      TAXABLE INCOME (LOSS)       1

0030  NET MINIMUM TAX             PT I       12   64 -   75  N
      ADJUSTMENTS                 2

0040  NET MINIMUM TAX             PT I       12   76 -   87  N  ***
      MINUMUM TAX CREDIT          3

0050  NET MINIMUM TAX             PT I       12   88 -   99  N
      COMBINE LINE 1,2 and 3      4

0060  NET MINIMUM TAX             PT I       12  100 -  111  N
      EXEMPTION AMOUNT            5

0070  NET MINIMUM TAX             PT I       12  112 -  123  N
      PHASE-OUT                   6

0080  NET MINIMUM TAX             PT I       12  124 -  135  N
      LINE 4 MINUS LINE 6         7

0090  NET MINIMUM TAX             PT I       12  136 -  147  N
      MULTIPLY LINE 7 BY 25% (.25) 8

0100  NET MINIMUM TAX             PT I       12  148 -  159  N
      LINE 5 MINUS LINE 8         9

0110  NET MINIMUM TAX             PT I       12  160 -  171  N
      LINE 4 MINUS LINE 9         10

0120  REFER TO FORM INSTRUCTIONS  PT I       12  172 -  183  N
                                  11

0130  NET MINIMUM FOREIGN TAX CREDIT PT I    12  184 -  195  N
      ON EXCLUSION ITEMS          12

0140  TENTATIVE MINIMUM TAX       PT I       12  196 -  207  N
      ON EXCLUSION ITEMS          13

0150  AMOUNT FROM PRIOR YEAR      PT I       12  208 -  219  N
      F 6251 OR 1041, SCH I       14

0160  NET MINIMUM TAX ON EXCLUSION PT I      12  220 -  231  N
      ITEMS                       15

      RECORD TERMINUS CHARACTER               1  232 -  232  "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0199
	START RECORD SENTINEL		4	5 - 8	"****"
0164	RECORD ID		6	9 - 14	"FRMbbb"
0165	FORM NUMBER		6	15 - 20	"8801bb"
0166	PAGE NUMBER		5	21 - 25	"PG02b"
0167	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0168	FILLER		1	35 - 35	BLANK
0169	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0170	AMOUNT FROM PRIOR YEAR F 6251 OR 1041, SCH I	PT II 16	12	43 - 54	N
0180	LINE 15 AMOUNT	PT II 17	12	55 - 66	N
0190	MINIMUM TAX CREDIT LINE 16 MINUS LINE 17	PT II 18	12	67 - 78	N
0200	PREVIOUS YEAR CREDIT CARRYFORWARD	PT II 19	12	79 - 90	N
0210	MINIMUM TAX CREDIT UNALLOWED SPECIAL CREDITS	PT II 20	12	91 - 102	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18 THRU 20	PT II 21	12	103 - 114	N
0230	REGULAR TAX LIABILITY MINUS ALLOWABLE CREDITS	PT II 22	12	115 - 126	N
0240	AMOUNT FROM CURRENT YEAR F 6251 OR 1041, SCH I	PT II 23	12	127 - 138	N
0250	LINE 23 MINUS LINE 22	PT II 24	12	139 - 150	N
0260	SMALLER OF LINE 21 OR 24	PT II 25	12	151 - 162	N
0265	MINIMUN TAX CREDIT C/F	PT II 26	12	163 - 174	NO ENTRY
0275	IS LINE 26 GREATER THAN LINE 25	PT II 27	12	175 - 186	NO ENTRY
0280	CREDIT C/F AMOUNT	PT II 28	12	187 - 198	N
	RECORD TERMINUS CHARACTER		1	199 - 199	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0271
	START RECORD SENTINEL		4	5 - 8	"****"
0290	RECORD ID		6	9 - 14	"FRMbbb"
0291	FORM NUMBER		6	15 - 20	"8801bb"
0292	PAGE NUMBER		5	21 - 25	"PG03b"
0293	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0294	FILLER		1	35 - 35	BLANK
0295	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0300	AMOUNT FROM LINE 10	PT III 29	12	43 - 54	N
0310	AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D SEE FORM INSTRUCTIONS	PT III 30	12	55 - 66	N
0320	AMOUNT FROM PRIOR YEAR SCH D, SEE FORM INSTRUC.	PT III 31	12	67 - 78	N
0330	REFER TO FORM INSTRUCTIONS	PT III 32	12	79 - 90	N
0350	SMALLER OF LINE 29 OR 32	PT III 33	12	91 - 102	N
0360	SUBTRACT LINE 33 FROM 29	PT III 34	12	103 - 114	N
0370	SEE LINE INSTRUC. ON FORM	PT III 35	12	115 - 126	N
0375	ENTER AMOUNT APPLICABLE TO PRIOR YEAR FILING STATUS	PT III 36	12	127 - 138	N
0385	AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D. SEE FORM INSTRCUTIONS	PT III 37	12	139 - 150	N
0387	SUBTRACT LINE 37 FROM 36	PT III 38	12	151 - 162	N
0390	SMALLER OF LINES 29 OR 30	PT III 39	12	163 - 174	N
0400	SMALLER OF LINE 38 OR 39	PT III 40	12	175 - 186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0440	SUBTRACT LINE 40 FROM LINE 39	PT III 41	12	187 - 198	N
0524	MULTIPLY LINE 41 by 15%	PT III 42	12	199 - 210	N
0527	SUBTRACT LINE 39 FROM LINE 33	PT III 43	12	211 - 222	N
0545	MULTIPLY LINE 43 by 25%	PT III 44	12	223 - 234	N
0550	ADD LINES 35, 42, AND 44	PT III 45	12	235 - 246	N
0600	LINE 29 X APPLICABLE %	PT III 46	12	247 - 258	N
0610	SMALLER OF LINE 45 OR 46	PT III 47	12	259 - 270	N
	RECORD TERMINUS CHARACTER		1	271 - 271	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0163
	START RECORD SENTINEL		4	5 - 8	"****"
0700	RECORD ID		6	9 - 14	"FRMbbb"
0701	FORM NUMBER		6	15 - 20	"8801bb"
0702	PAGE NUMBER		5	21 - 25	"PG04b"
0703	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0704	FILLER		1	35 - 35	BLANK
0705	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0710	AMOUNT FROM LINE 21	48	12	43 - 54	N

NOTE: THE FOLLOWING EXAMPLE APPLIES TO FIELDS O720-O730.

EXAMPLE: FOR FIELD 0720, IF CURRENT TAX YEAR IS 2008, 2ND PRIOR TAX YEAR IS 2006. APPLY PRINCIPAL TO FIELDS 0730 AND 0740.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0720	AMOUNT FROM LINES 18-20, FORM 8801 FOR 2nd PRIOR TAX YEAR	49	12	55 - 66	N
0730	AMOUNT FROM LINES 18-20, FORM 8801 FOR 1st PRIOR TAX YEAR	50	12	67 - 78	N
0740	AMOUNT FROM LINES 18-20, FORM 8801 FOR CURRENT TAX YEAR	51	12	79 - 90	N
0750	ADD LINES 49 THROUGH 51	52	12	91 - 102	N
0760	LONG TERM UNUSED CREDIT AMOUNT	53	12	103 - 114	N
0770	MULTIPLY LINE 53 BY 50%	54	12	115 - 126	N
0773	AMOUNT FROM PY 8801 LINE 59	55	12	127 - 138	N
0774	LARGER OF LINE 54 OR LINE 55	56	12	139 - 150	N
0775	SMALLER OF LINE 53 OR LINE 56	57	12	151 - 162	N
	RECORD TERMINUS CHARACTER		1	163 - 163	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0148
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8820bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	QUALIFIED CLINICAL TESTING EXPENSES PAID OR INCURRED	1	12	52 -	63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 50%)	2a	12	64 -	75	N
0032	AMOUNT FROM THE EMPLOYER	2b	12	76 -	87	N
0034	SUBTRACT LINE 2b FROM 2a	2c	12	88 -	99	N
0040	ORPHAN DEUGS CREDIT FROM PARTNERSHIPS, S CORPS., ESTATE OR TRUST	3	12	100 -	111	N
0050	ADD LINES 2c AND 3 (ESTATES AND TRUSTS GO TO LINE 5)	4	12	112 -	123	N
0060	AMOUNT ALLOCATED TO BENEFICIARIES OF ESTATE OR TRUST	5	12	124 -	135	N
0070	ESTATES OR TRUSTS: SUBTRACT LINE 5 FROM LINE 4	6	12	136 -	147	N
	RECORD TERMINUS CHARACTER		1	148 -	148	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1699
	START RECORD		4	5 - 8	"****"
	SENTINEL				
0100	RECORD ID		6	9 - 14	Formbb"
0101	FORM NUMBER		6	15 - 20	"8820bb"
0102	PAGE NUMBER		5	21 - 25	"pg02b"
0103	EMPLOYER ID		9	26 - 34	N nnnnnnnn
0104	FILLER		1	35 - 35	Blank
0105	FORM OCCURRENCE NUMBER		7	36 - 42	N 000001 – 999999
0110	NAME OF ORPHAN DRUG	PT11A(B)	100	43 – 142	A/N
0120	DESIGNATION#	PT11A(C)	30	143 – 172	N
0130	DATE DRUG DESIGNATED	PT11A(D)	8	173 – 180	YYMMDD
0140	NAME OF ORPHAN DRUG	PT11B(B)	100	181 - 280	A/N
0150	DESIGNATION#	PT11B(C)	30	281 - 310	N
0160	DATE DRUG DESIGNATED	PT11B(D)	8	311 - 318	YYMMDD
0170	NAME OF ORPHAN DRUG	PT11C(B)	100	319 - 418	A/N
0180	DESIGNATION#	PT11C(C)	30	419 - 448	N
0190	DATE DRUG DESIGNATED	PT11C(D)	8	449 - 456	YYMMDD
0200	NAME OF ORPHAN DRUG	PT11D(B)	100	457 - 556	A/N
0210	DESIGNATION#	PT11D(C)	30	557 – 586	N
0220	DATE DRUG DESIGNATED	PT11D(D)	8	557 - 586	YYMMDD
0230	NAME OF ORPHAN DRUG	PT11E(B)	100	587 - 594	A/N
0240	DESIGNATION#	PT11E(C)	30	595 - 694	N
0250	DATE DRUG DESIGNATED	PT11E(D)	8	695 - 724	YYMMDD
0260	NAME OF ORPHAN DRUG	PT11F(B)	100	725 - 732	A/N
0270	DESIGNATION#	PT11F(C)	30	733 - 832	N
0280	DATE DRUG DESIGNATED	PT11F(D)	8	833 – 862	YYMMDD
0290	NAME OF ORPHAN DRUG	PT11G(B)	100	862 - 870	A/N
0300	DESIGNATION#	PT11G(C)	30	871 - 970	N
0310	DATE DRUG DESIGNATED	PT11G(D)	8	971 - 1000	YYMMDD
0320	NAME OF ORPHAN DRUG	PT11H(B)	100	1001 - 1008	A/N
0330	DESIGNATION#	PT11H(C)	30	1009 - 1138	N
0340	DATE DRUG DESIGNATED	PT11H(D)	8	1139 - 1146	YYMMDD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0350	NAME OF ORPHAN DRUG	PT11I(B)	100	1147 – 1246	A/N
0360	DESIGNATION#	PT11I(C)	30	1227 – 1276	N
0370	DATE DRUG DESIGNATED	PT11I(D)	8	1277 – 1284	YYMMDD
0380	NAME OF ORPHAN DRUG	PT11J(B)	100	1285 – 1384	A/N
0390	DESIGNATION#	PT11J(C)	30	1385 – 1414	N
0400	DATE DRUG DESIGNATED	PT11J(D)	8	1415 – 1422	YYMMDD
0410	NAME OF ORPHAN DRUG	PT11K(B)	100	1423 – 1522	A/N
0420	DESIGNATION#	PT11K(C)	30	1523 – 1552	N
0430	DATE DRUG DESIGNATED	PT11K(D)	8	1553 – 1560	YYMMDD
0440	NAME OF ORPHAN DRUP	PT11L(B)	100	1561 – 1660	A/N
0450	DESIGNATION#	PT11L(C)	30	1661 – 1690	N
0460	DATE DRUG DESIGNATED	PT11L(D)	8	1691 – 1698	YYMMDD

         RECORD TERMINUS CHARACTER   1 1699 - 1699 "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0341
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8824bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 - 101	A/N OR BLANK
*0025	PROPERTY GIVEN STATEMENT	PT I	6	102 - 107	"STMbnn" OR BLANK
0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	108 - 157	A/N OR BLANK
*0035	PROPERTY RECEIVED STATEMENT	PT I	6	158 - 163	"STMbnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	164 - 171	FORMAT: YYYYMMDD OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 - 179	FORMAT: YYYYMMDD OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 - 187	FORMAT: YYYYMMDD OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 - 195	FORMAT: YYYYMMDD OR BLANK
0080	RELATED PARTY EXCHANGE - YES	7	1	196 - 196	"X" OR BLANK
0100	RELATED PARTY EXCHANGE - NO	7	1	197 - 197	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	198 - 232	A/N
0115	RELATIONSHIP	PART II 8	15	233 - 247	A/N
0120	RELATED ID	PT II 8	9	248 - 256	A/N OR "APPLD FOR"
0130	STREET ADDRESS	PT II 8	35	257 - 291	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	CITY	PT II 8	22	292 - 313	A/N
0150	STATE CODE	PT II 8	2	314 - 315	A/N
0160	ZIP CODE	PT II 8	12	316 - 327	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0180	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	328 - 328	"X" OR BLANK
0185	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	329 - 329	"X" OR BLANK
0190	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	330 - 330	"X" OR BLANK
0195	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	331 - 331	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332 - 332	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333 - 333	"X" OR BLANK
0215	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334 - 334	"X" OR BLANK
@0217	EXPLANATION	PT II 11	6	335 - 340	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	341 - 341	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0456
	START RECORD SENTINEL		4	5 - 8	"****"
0222	RECORD ID		6	9 - 14	"FRMbbb"
0223	FORM NUMBER		6	15 - 20	"8824bb"
0224	PAGE NUMBER		5	21 - 25	"PG02b"
0226	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0227	FILLER		1	35 - 35	BLANK
0228	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	43 - 54	N
0240	ADJUSTED BASIS	PT III 13	12	55 - 66	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	67 - 78	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	79 - 90	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	91 - 102	N
0280	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	103 - 114	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	115 - 126	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	127 - 138	N
*0305	ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	139 - 144	"STMbnn" OR BLANK
0310	SMALLER OF LINES 15 OR 19	PT III 20	12	145 - 156	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	157 - 168	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	169 - 180	N
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	181 - 192	N

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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
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*0345  ATTACH SUMMARY STATEMENT    PT III    6  193 - 198   "STMbnn" OR BLANK
                                   23

 0350  DEFERRED GAIN OR (LOSS)     PT III   12  199 - 210   N
         (LINE 19 MINUS LINE 23)   24

 0360  BASIS OF LIKE PROPERTY      PT III   12  211 - 222   N
         RECEIVED                  25
         (ADD LINES 18 AND 23
         MINUS LINE 15)

 0380  CERTIFICATE OF DIVESTITURE  PT IV     5  223 - 227   N
         NUMBER                    26

 0390  DESCRIPTION OF              PT IV    50  228 - 277   A/N OR BLANK
         DIVESTED PROPERTY         27

*0395  DIVESTED PROPERTY ATTACHMENT PT IV    6  278 - 283   "STMbnn" OR BLANK
                                   27

 0400  DESCRIPTION OF              PT IV    50  284 - 333   A/N OR BLANK
         REPLACEMENT PROPERTY      28

*0405  REPLACEMENT PROPERTY        PT IV     6  334 - 339   "STMbnn" OR BLANK
         ATTACHMENT                28

 0410  DATE DIVESTED PROPERTY      PT IV     8  340 - 347   FORMAT:  YYYYMMDD
         WAS SOLD                  29                       OR BLANK

 0420  SALES PRICE OF              PT IV    12  348 - 359   N
         DIVESTED PROPERTY         30

 0430  BASIS OF DIVESTED PROPERTY  PT IV    12  360 - 371   N
                                   31

 0440  REALIZED GAIN               PT IV    12  372 - 383   N
                                   32

 0450  COST OF REPLACEMENT         PT IV    12  384 - 395   N
         PROPERTY WITHIN 60 DAYS   33

 0460  RECOGNIZED GAIN             PT IV    12  396 - 407   N
                                   34

 0470  ORDINARY INCOME UNDER       PT IV    12  408 - 419   N
         RECAPTURE RULES           35

 0480  LINE 34 MINUS LINE 35       PT IV    12  420 - 431   N
                                   36

 0490  DEFERRED GAIN               PT IV    12  432 - 443   N
                                   37

 0500  BASIS OF REPLACEMENT PROPERTY PT IV  12  444 - 455   N
                                   38


       RECORD TERMINUS CHARACTER             1  456 - 456   "#"
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FIELD  IDENTIFICATION              FORM  LENGTH CHAR - POS  FIELD
NO.                                REF.                     DESCRIPTION
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       BYTE COUNT                          4     1 -    4  0707

       START RECORD SENTINEL               4     5 -    8  "****"

0000   RECORD ID                           6     9 -   14  "FRMbbb"

0001   FORM NUMBER                         6    15 -   20  "8829bb"

0002   PAGE NUMBER                         5    21 -   25  "PG01b"

0003   EMPLOYER IDENTIFICATION             9    26 -   34  N
       NUMBER (EIN)                                        nnnnnnnnn

0004   FILLER                              1    35 -   35  BLANK

0005   FORM OCCURRENCE NUMBER              7    36 -   42  N
                                                           0000001 -
                                                           9999999

0010   NAME OF PROPRIETOR                 35    43 -   77  A/N

0020   SSN OF PROPRIETOR                   9    78 -   86  N

0030   BUSINESS USE SQUARE FEET     1      6    87 -   92  N

0040   TOTAL HOME SQUARE FEET       2      6    93 -   98  N

0050   BUSINESS SQUARE FEET PERCENT 3      6    99 -  104  N

0060   BUSINESS USE HOURS           4      4   105 -  108  N

0065   TOTAL HOURS AVAILABLE        5      4   109 -  112  N

0070   BUSINESS HOURS PERCENT       6      6   113 -  118  N

*0075  COMPUTATION ATTACHED         7      6   119 -  124  "STMbnn" OR BLANK

0080   BUSINESS PERCENTAGE          7      6   125 -  130  N

0090   TENTATIVE PROFIT/            8     12   131 -  142  N
       LOSS SCHEDULE C

0100   CASUALTY LOSS DIRECT         9(a)  12   143 -  154  N

0110   CASUALTY LOSS INDIRECT       9(b)  12   155 -  166  N

0120   DEDUCTIBLE MORTGAGE INTEREST 10(a) 12   167 -  178  N
       DIRECT

0130   DEDUCTIBLE MORTGAGE INTEREST 10(b) 12   179 -  190  N
       INDIRECT

0140   REAL ESTATE TAXES DIRECT     11(a) 12   191 -  202  N

0150   REAL ESTATE TAXES INDIRECT   11(b) 12   203 -  214  N

0160   DIRECT DEDUCTED SUBTOTAL     12(a) 12   215 -  226  N

0170   INDIRECT DEDUCTED SUBTOTAL   12(b) 12   227 -  238  N

0180   ALLOWABLE INDIRECT DEDUCTED  13(b) 12   239 -  250  N
       EXPENSES
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	DEDUCTIBLE NET	14	12	251 - 262	N
0200	REDUCED PROFIT/LOSS	15	12	263 - 274	N
0210	NON-DEDUCTIBLE MORTGAGE INTEREST DIRECT	16(a)	12	275 - 286	N
0220	NON-DEDUCTIBLE MORTGAGE INTEREST INDIRECT	16(b)	12	287 - 298	N
0230	INSURANCE DIRECT	17(a)	12	299 - 310	N
0240	INSURANCE INDIRECT	17(b)	12	311 - 322	N
0245	RENT; DIRECT EXPENSE	18(a)	12	323 - 334	N
0247	RENT; INDIRECT EXPENSE	18(b)	12	335 - 346	N
0250	REPAIRS/MAINTENANCE DIRECT	19(a)	12	347 - 358	N
0260	REPAIRS/MAINTENANCE INDIRECT	19(b)	12	359 - 370	N
0270	UTILITIES DIRECT	20(a)	12	371 - 382	N
0280	UTILITIES INDIRECT	20(b)	12	383 - 394	N
0290	OTHER EXPENSES DIRECT	21(a)	12	395 - 406	N
0300	OTHER EXPENSES INDIRECT	21(b)	12	407 - 418	N
0310	DIRECT NON-DEDUCTED SUBTOTAL	22(a)	12	419 - 430	N
0320	INDIRECT NON-DEDUCTED SUBTOTAL	22(b)	12	431 - 442	N
0330	ALLOWABLE INDIRECT NON-DEDUCTED EXPENSES	23	12	443 - 454	N
0340	OPERATING EXPENSES CARRYOVER	24	12	455 - 466	N
0350	NON-DEDUCTIBLE NET	25	12	467 - 478	N
0360	ALLOWABLE OPERATING EXPENSES	26	12	479 - 490	N
0370	CASUALTY LOSS AND DEPRECIATION LIMIT	27	12	491 - 502	N
0380	EXCESS CASUALTY LOSSES	28(b)	12	503 - 514	N
0390	HOME DEPRECIATION	29(b)	12	515 - 526	N
0400	EXCESS CASUALTY LOSSES AND DEPRECIATION CARRYOVER	30(b)	12	527 - 538	N
0410	CASUALTY LOSSES AND DEPRECIATION NET	31	12	539 - 550	N
0420	ALLOWABLE EXCESS CASUALTY LOSSES AND DEPRECIATION	32	12	551 - 562	N
0430	TOTAL ALLOWABLE EXPENSES	33	12	563 - 574	N
0440	FORM 4684 CASUALTY LOSS	34	12	575 - 586	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0450	SCHEDULE C ALLOWABLE EXPENSES	35	12	587 - 598	N
0460	HOME ADJUSTED BASIS OR FAIR MARKET VALUE	36	12	599 - 610	N
0470	LAND VALUE	37	12	611 - 622	N
0480	BUILDING BASIS	38	12	623 - 634	N
0490	BUSINESS BUILDING BASIS	39	12	635 - 646	N
0500	DEPRECIATION PERCENTAGE	40	6	647 - 652	N
0510	DEPRECIATION ALLOWABLE	41	12	653 - 664	N
+0515	"SEE ATTACHED" LITERAL	41	12	665 - 676	"SEE ATTACHED" OR BLANK
@0517	COMPUTATION SCHEDULE	41	6	677 - 682	"STMbnn" OR BLANK
0520	UNALLOWED OPERATING EXPENSES	42	12	683 - 694	N
0530	UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	43	12	695 - 706	N
	RECORD TERMINUS CHARACTER		1	707 - 707	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0250
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8864bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
*0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 - 48	"STMbnn" or BLANK
0010	RESERVED		9	49 - 57	NO ENTRY
0032	BIODIESEL GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	1a	6	58 - 63	N
0034	BIODIESEL AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	1c	12	64 - 75	N
0040	AGRI-BIODIESEL GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	2a	6	76 - 81	N
0050	AGRI-BIODIESEL AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	2c	12	82 - 93	N
0052	RENEWABLE DIESEL GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	3a	6	94 - 99	N
0054	RENEWABLE DIESEL AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	3c	12	100 - 111	N
0072	BIODIESEL MIXTURE GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	4a	6	112 - 117	N
0074	BIODIESEL MIXTURE AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	4c	12	118 - 129	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0080	AGRI-BIODIESEL MIX GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	5a	6	130 - 135	N
0090	AGRI-BIODIESEL MIX AMOUNT SEE TAX FORM FOR APPLICABLE PERIODS	5c	12	136 - 147	N
0092	RENEWABLE DIESEL MIX GAL, SEE TAX FORM FOR APPLICABLE PERIODS	6a	6	148 - 153	N
0094	RENEWABLE DIESEL MIX AMT, SEE TAX FORM FOR APPLICABLE PERIODS	6c	12	154 - 165	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	7a	6	166 - 171	N
0098	QUALIFIED AGRI-BIODIESEL PRODUCTION AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	7c	12	172 - 183	N
0100	TOTAL OF ALL BIODIESEL FUEL AMOUNTS: ADD LINE 1-7	8	12	184 - 195	N
0110	FUEL CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, AND COOPERATIVES	9	12	196 - 207	N
0120	ADD LINES 8 AND 9	10	12	208 - 219	N
*0125	CREDIT DIVISION SCHEDULE	10	6	220 - 225	"STMbnn" or BLANK
0200	AMOUNT ALLOCATED TO BENEF. OF ESTATES, TRUSTS OR PATRONS OF A COOPERATIVE	11	12	226 - 237	N
0210	SUBTRACT LINE 11 FROM LINE 10 (ESTATE, TRUSTS AND COOPS. ONLY)	12	12	238 - 249	N
	RECORD TERMINUS CHARACTER		1	250 - 250	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0571
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8874bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-1	1(a)	35	52 - 86	A/N
0030	ADDRESS-1	1(a)	35	87 - 121	A/N
0040	CITY-1	1(a)	22	122 - 143	A/N
0050	STATE-1	1(a)	2	144 - 145	A/N
0060	ZIP CODE-1	1(a)	12	146 - 157	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070	EIN OR CDE-1	1(b)	9	158 - 166	N nnnnnnnnn
0080	DATE OF INITIAL INVESTMENT-1	1(c)	8	167 - 174	FORMAT: YYYYMMDD
0090	AMOUNT OF QUALIFIED EQUITY INVESTMENT-1	1(d)	12	175 - 186	N
0095	CREDIT RATE-1	1(e)	6	187 - 192	N
0100	CREDIT-1	1(f)	12	193 - 204	N
0110	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-2	1(a)	35	205 - 239	A/N
0120	ADDRESS-2	1(a)	35	240 - 274	A/N
0130	CITY-2	1(a)	22	275 - 296	A/N
0140	STATE-2	1(a)	2	297 - 298	A/N
0150	ZIP CODE-2	1(a)	12	299 - 310	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0160	EIN OF CDE-2	1(b)	9	311 - 319	N nnnnnnnnn
0170	DATE OF INITIAL INVESTMENT-2	1(c)	8	320 - 327	FORMAT: YYYYMMDD
0180	AMOUNT OF QUALIFIED EQUITY INVESTMENT-2	1(d)	12	328 - 339	N

SECTION C FORM 8874 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0185	CREDIT RATE-2	1(e)	6	340 - 345	N
0190	CREDIT-2	1(f)	12	346 - 357	N
0200	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-3	1(a)	35	358 - 392	A/N
0210	ADDRESS-3	1(a)	35	393 - 427	A/N
0220	CITY-3	1(a)	22	428 - 249	A/N
0230	STATE-3	1(a)	2	450 - 451	A/N
0240	ZIP CODE-3	1(a)	12	452 - 463	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	EIN OF CDE-3	1(b)	9	464 - 472	N nnnnnnnnn
0260	DATE OF INITIAL INVESTMENT-3	1(c)	8	473 - 480	FORMAT: YYYYMMDD
0270	AMOUNT OF QUALIFIED EQUITY INVESTMENT-3	1(d)	12	481 - 492	N
0275	CREDIT RATE-3	1(e)	6	493 - 498	N
0280	CREDIT-3	1(f)	12	499 - 510	N
*0305	ATTACHMENT – ADDT'L QUALIFIED EQUITY INVESTMENT	1	6	511 - 516	"STMbnn" OR BLANK
0320	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	1(f)	12	517 - 528	N OR BLANK
0340	NEW MARKETS CREDITS FROM PARTNERSHIPS OR S CORPS.	2	12	529 - 540	N
*0345	ATTACHMENT – ADDT'L NEW MARKETS CREDIT	2	6	541 - 546	"STMbnn" OR BLANK
0350	TOTAL AMOUNT FROM ATTACHMENT	2	12	547 - 558	N
0360	ADD AMOUNTS ON LINE 1, COL.(f) AND LINE 2	3	12	559 - 570	N
	RECORD TERMINUS CHARACTER		1	571 - 571	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0118
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8881bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	RESERVED		9	43 -	51	NO ENTRY
0020	QUALIFIED START-UP COSTS INCURRED	1	12	52 -	63	N
0030	ENTER ONE-HALF OF LINE 1	2	12	64 -	75	N
*0035	GROUP CREDIT - ATTACH STATEMENT	2	6	76 -	81	"STMbnn" or Blank
0040	CREDIT FOR SMALL EMPLOYER PENSION PLAN STARTUP COSTS FROM PARTNERSHIPS AND S CORPS	3	12	82 -	93	N
0050	ADD LINES 2 AND 3	4	12	94 -	105	N
0060	ENTER SMALLER OF LINE 4 OR $500.	5	12	106 -	117	N
	RECORD TERMINUS CHARACTER		1	118 -	118	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0160
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8882bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	RESERVED		9	43 - 51	NO ENTRY
0020	QUALIFIED CHILDCARE FACILITY EXPENDITURES	1	12	52 - 63	N
0030	25% OF LINE 1	2	12	64 - 75	N
0040	QUALIFIED CHILDCARE RESOURCE AND REFERRAL EXPENDITURES	3	12	76 - 87	N
0050	10% OF LINE 3	4	12	88 - 99	N
0060	CREDIT FOR EMPLOYER PROVIDED CHILD CARE FACILITIES AND SERVICES FROM PARNTERSHIPS, S CORPS, AND ESTATES AND TRUSTS.	5	12	100 - 111	N
0070	ADD LINES 2, 4, AND 5	6	12	112 - 123	N
0090	SMALLER OF LINE 6 OR $150,000. SEE INSTRUCTIONS	7	12	124 - 135	N
0150	AMOUNT ALLOCATED TO BENEFICIARIES	8	12	136 - 147	N
0160	SUBTRACT LINE 8 FROM LINE 7 (ESTATE OR TRUST ONLY)	9	12	148 - 159	N
	RECORD TERMINUS CHARACTER		1	160 - 160	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0609
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8886bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-0000010
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0011	STATEMENT NUMBER 1	A	4	52 - 55	N
0012	STATEMENT NUMBER 2	A	4	56 - 59	N
0013	TAX FORM NUMBER	B	6	60 - 65	A/N
0015	TAX YEAR	B	6	66 - 71	N
0016	AMENDED RETURN – YES	B	1	72 - 72	NO ENTRY
0017	AMENDED RETURN – NO	B	1	73 - 73	NO ENTRY
0018	INITIAL YEAR FILE INDICATOR	C	1	74 - 74	"X" OR BLANK
0020	PROTECTIVE DISCLOSURE INDICATOR	C	1	75 - 75	"X" OR BLANK
0030	REPORTABLE TRANSACTION NAME	1	35	76 - 110	A/N OR BLANK
0038	INITIAL YEAR PARTICIPATED	1b	4	111 - 114	N
*0039	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	6	115 - 120	"STMbnn" OR BLANK
0040	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	121 - 131	A/N OR BLANK
0042	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	132 - 142	A/N OR BLANK
0044	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	143 - 153	A/N OR BLANK
0046	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	154 - 164	A/N OR BLANK
0048	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	165 - 175	A/N OR BLANK
@0050	OVERFLOW FOR MORE THAN 5 REGISTRATION NUMBERS	1c	6	176 - 181	"STMbnn" OR BLANK
0100	LISTED TRANSACTION	2a	1	182 - 182	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0110	CONFIDENTIAL TRANSACTION	2b	1	183	-	183	"X" OR BLANK
0120	TRANSACTION WITH CONTRACTUAL PROTECTION	2c	1	184	-	184	"X" OR BLANK
0130	LOSS TRANSACTION	2d	1	185	-	185	"X" OR BLANK
0150	TRANSACTION OF INTEREST	2e	1	186	-	186	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	187	-	221	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	222	-	227	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM	4	3	228	-	230	N
0230	TYPE OF ENTITY: PARTNERSHIP 1	5a	1	231	-	231	"X" OR BLANK
0240	TYPE OF ENTITY: S CORPORATION 1	5a	1	232	-	232	"X" OR BLANK
0250	TYPE OF ENTITY: TRUST 1	5a	1	233	-	233	"X" OR BLANK
0260	TYPE OF ENTITY: FOREIGN 1	5a	1	234	-	234	"X" OR BLANK
0270	NAME 1	5b	35	235	-	269	A/N OR BLANK
0280	EIN 1	5c	9	270	-	278	nnnnnnnnn
0290	DATE SCH K-1 REVD. 1	5d	8	279	-	286	YYYYMMDD or BLANK
0300	TYPE OF ENTITY: PARTNERSHIP 2	5a	1	287	-	287	"X" OR BLANK
0310	TYPE OF ENTITY: S CORPORATION 2	5a	1	288	-	288	"X" OR BLANK
0320	TYPE OF ENTITY: TRUST 2	5a	1	289	-	289	"X" OR BLANK
0330	TYPE OF ENTITY: FOREIGN 2	5a	1	290	-	290	"X" OR BLANK
0340	NAME 2	5b	35	291	-	325	A/N OR BLANK
0350	EIN 2	5c	9	326	-	334	nnnnnnnnn
0360	DATE SCH K-1 RECVD. 2	5d	8	335	-	342	YYYYMMDD or BLANK
*0365	ADDITIONAL LINE 5 INFO STATEMENT	5	6	343	-	348	STMbnn OR BLANK
0370	NAME	6a	35	349	-	383	A/N
0380	IDENTIFYING NUMBER	6a	9	384	-	392	nnnnnnnnn
0390	FEES PAID	6a	12	393	-	404	N
0400	STREET ADDRESS	6a	35	405	-	439	A/N
0410	CITY	6a	22	440	-	461	A
0420	STATE	6a	2	462	-	463	A
0430	ZIP CODE	6a	12	464	-	475	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	NAME 2	6b	35	476 - 510	A/N
0450	IDENTIFYING NUMBER	6b	9	511 - 519	nnnnnnnnn
0460	FEES PAID	6b	12	520 - 531	N
0470	STREET ADDRESS	6b	35	532 - 566	A/N
0480	CITY	6b	22	567 - 588	A
0490	STATE	6b	2	589 - 590	A
0500	ZIP CODE	6b	12	591 - 602	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
*0505	ADDITIONAL LINE 6 TRANSACTIONS 6	6b	6	603 - 608	STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	609 - 609	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1456
	START RECORD SENTINEL		4	5 - 8	"****"
0600	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0601	FORM NUMBER		6	15 - 20	"8886bb"
0602	PAGE NUMBER		5	21 - 25	"PG02b"
0603	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION (EIN)		9	26 - 34	N nnnnnnnnn
0604	FILLER		1	35 - 35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0610	DEDUCTIONS	7a	1	43 - 43	X OR BLANK
0620	CAPITAL LOSS	7a	1	44 - 44	X OR BLANK
0630	ORDINARY LOSS	7a	1	45 - 45	X OR BLANK
0640	EXCLUSIONS FROM GROSS INCOME	7a	1	46 - 46	X OR BLANK
0650	NONRECOGNITION OF GAIN	7a	1	47 - 47	X OR BLANK
0660	ADJUSTMENTS TO BASIS	7a	1	48 - 48	X OR BLANK
0670	ABSENT OF ADJUSTMENTS	7a	1	49 - 49	X OR BLANK
0680	DEFERRAL	7a	1	50 - 50	X OR BLANK
0690	OTHER	7a	1	51 - 51	X OR BLANK
0700	TAX CREDITS	7a	1	52 - 52	X OR BLANK
0701	DESCRIPTION OF OTHER	7a	35	53 - 87	A/N OR BLANK
0710	DESCRIPTION OF FACTS 1	7b	70	88 - 157	A/N OR BLANK
0720	DESCRIPTION OF FACTS 2	7b	70	158 - 227	A/N OR BLANK
0730	DESCRIPTION OF FACTS 3	7b	70	228 - 297	A/N OR BLANK
0740	DESCRIPTION OF FACTS 4	7b	70	298 - 367	A/N OR BLANK
0750	DESCRIPTION OF FACTS 5	7b	70	368 - 437	A/N OR BLANK
0760	DESCRIPTION OF FACTS 6	7b	70	438 - 507	A/N OR BLANK
0770	DESCRIPTION OF FACTS 7	7b	70	508 - 577	A/N OR BLANK
*0775	ADDITIONAL DESCRIPTION	7b	6	578 - 583	STMnnn OR BLANK
0780	TYPE OF INDIVIDUAL OR ENTITY: TAX-EXEMPT	8a	1	584 - 584	"X" OR BLANK
0790	TYPE OF INDIVIDUAL OR ENTITY: FOREIGN	8a	1	585 - 585	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0800	TYPE OF INDIVIDUAL OR ENTITY: RELATED	8a	1	586 - 586	"X" OR BLANK
0810	NAME	8a	35	587 - 621	A/N OR BLANK
0820	IDENTIFYING NUMBER	8a	9	622 - 630	nnnnnnnnn
0830	ADDRESS	8a	35	631 - 665	A/N OR BLANK
0840	CITY	8a	22	666 - 687	A OR BLANK
0850	STATE	8a	2	688 - 689	A OR BLANK
0860	ZIP CODE	8a	12	690 - 701	N OR nnnnnbbbbbbb OR Nnnnnnnnnbbb or blank
0870	DESCRIPTION OF BENEFITS 1	8a	70	702 - 771	A/N OR BLANK
0880	DESCRIPTION OF BENEFITS 2	8a	70	772 - 841	A/N OR BLANK
0890	DESCRIPTION OF BENEFITS 3	8a	70	842 - 911	A/N OR BLANK
0900	DESCRIPTION OF BENEFITS 4	8a	70	912 - 981	A/N OR BLANK
0910	DESCRIPTION OF BENEFITS 5	8a	70	982 - 1051	A/N OR BLANK
0920	TYPE OF INDIVIDUAL OR ENTITY: TAX-EXEMPT	8b	1	1052 - 1052	X OR BLANK
0930	TYPE OF INDIVIDUAL OR ENTITY: FOREIGN	8b	1	1053 - 1053	X OR BLANK
0940	TYPE OF INDIVIDUAL OR ENTITY: RELATED	8b	1	1054 - 1054	X OR BLANK
0950	NAME	8b	35	1055 - 1089	A/N OR BLANK
0960	IDENTIFYING NUMBER	8b	9	1090 - 1098	nnnnnnnnn
0970	ADDRESS	8b	35	1099 - 1133	A/N OR BLANK
0980	CITY	8b	22	1134 - 1155	A OR BLANK
0990	STATE	8b	2	1156 - 1157	A OR BLANK
1000	ZIP CODE	8b	12	1158 - 1169	N OR nnnnnbbbbbbb OR Nnnnnnnnnbbb or blank
1010	DESCRIPTION OF BENEFITS 1	8b	70	1170 - 1239	A/N OR BLANK
1020	DESCRIPTION OF BENEFITS 2	8b	70	1240 - 1309	A/N OR BLANK
1030	DESCRIPTION OF BENEFITS 3	8b	70	1310 - 1379	A/N OR BLANK
1040	DESCRIPTION OF BENEFITS 4	8b	70	1380 - 1449	A/N OR BLANK
*1045	ADDITIONAL DESCRIPTION	8b	6	1450 - 1455	STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	1456 - 1456	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0166
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8896bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	LOW SULFUR DIESEL FUEL PRODUCED IN GALLONS	1	6	52 - 57	N
0030	MULTIPLY LINE 1 BY RATE	2	12	58 - 69	N
0040	QUALIFIED COSTS LIMITATION	3	12	70 - 81	N
0050	PRIOR YEAR ALLOWABLE CREDIT	4	12	82 - 93	N
0060	SUBTRACT LINE 4 FROM LINE 3	5	12	94 - 105	N
0070	ENTER THE SMALLER OF LINE 5 OR LINE 2	6	12	106 - 117	N
0080	LOW SULFUR DIESEL FUEL PRODUCTION CREDIT FROM PARTNERSHIPS, S CORPS., AND COOPERATIVES.	7	12	118 - 129	N
0090	ADD LINES 6 AND 7	8	12	130 - 141	N
0200	AMOUNT ALLOCATED TO PATRONS OF A COOPERATIVE	9	12	142 - 153	N
0210	COOPERATIVES: SUBTRACT LINE 9 FROM 8	10	12	154 - 165	N
	RECORD TERMINUS CHARACTER		1	166 - 166	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0493
	T RECORD SENTINEL		4	5 - 8	VALUE "****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8938bb"
0002	PAGE NUMBER		5	21-25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26-34	N
0004	FILLER		1	35-35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36-42	N (0000001-0000008)
0008	ATTACHED ADDITIONAL SHEETS		1	43-43	"X" OR BLANK
0010	NAME(S) SHOWN ON		35	44-78	AN, ALLOWABLE RETURN SPECIAL CHARACTERS ARE SPACE, LESS THEN (<), HYPHEN (-) OR AMPERSAND (&) OR BLANK
0020	IDENTIFYING NUMBER		9	79-87	A/N
0030	NUMBER,STREET AND ROOM OR SUITE NO.		35	88-122	A/N
0040	CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY		35	123-157	A/N
0050	TAX YEAR BEGINNING		8	158-165	YYYYMMDD
0060	TAX YEAR ENDING		8	166-173	YYYYMMDD
0070	SPECIFIED INDIVIDUAL- MARRIED FILING JOINTLY	A(1)	1	174-174	"X" OR BLANK
0075	SPECIFIED INDIVIDUAL- MARRIED FILING SEPARATE	A(2)	1	175-175	"X" OR BLANK
0080	SPECIFIED INDIVIDUAL- OTHER INDIVIDUAL	A(3)	1	176-176	"X" OR BLANK
0090	SPECIFIED DOMESTIC ENTITY - PARTNERSHIP	B(1)	1	177-177	"X" OR BLANK
0100	SPECIFIED DOMESTIC ENTITY - CORPORATION	B(2)	1	178-178	"X" OR BLANK
0110	SPECIFIED DOMESTIC ENTITY - TRUST	B(3)	1	179-179	"X" OR BLANK
0130	AMENDED, OR SUPPLEMENTAL FORM		1	180-180	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TYPE OF ACCOUNT DEPOSIT	1	1	181-181	"X" OR BLANK
0150	TYPE OF ACCOUNT CUSTODIAL	1	1	182-182	"X" OR BLANK
0160	ACCOUNT NUMBER OR OTHER DESIGNATION	2	22	183-204	"N" OR BLANK
0170	ACCT. OPENED DURING TAX YEAR	PTI 3a	1	205-205	"X" OR BLANK
0180	ACCT. CLOSED DURING TAX YEAR	PTI 3b	1	206-206	"X" OR BLANK
0190	ACCT. JOINTLY OWNED WITH SPOUSE	PTI 3c	1	207-207	"X" OR BLANK
0200	NO TAX ITEM REPORTED IN PART III WITH RESPECT TO THIS ACCOUNT	PTI 3d	1	208-208	"X" OR BLANK
0210	MAXIMUM VALUE OF ACCOUNT DURING TAX YEAR	4	12	209-220	"N"
0220	FOREIGN CURRENCY RATE USED FOR CONVERTION – Yes	5	1	221-221	"X" OR BLANK
0225	FOREIGN CURRENCY RATE USED FOR CONVERTION – No	5	1	222-222	"X" OR BLANK
0230	FOREIGN CURRENCY ACCOUNT MAINTAINED	6(1)	35	223-257	A/N
0240	FOREIGN CURRENCY EXCHANGE RATE	6(2)	6	258-263	R RATIO (PERCENTAGE)
0250	SOURCE OF EXCHANGE RATE	6(3)	35	264-298	A/N
0260	NAME OF FINANCIAL	7	35	299-333	A/N BLANK
0270	NUMBER, STREET, AND	8	35	334-368	A/N
0280	CITY OR TOWN, PROVINCE POSTAL CODE	1(G)9	35	369-403	A/N
*0285	ADDITIONAL INFORMATION SHEET	PTII 1	6	404-409	STMbnn
0310	DESCRIPTION OF ASSET	1	25	410-434	A/N
0320	IDENITIFYING NUMBER OR OTHER DESIGNATION	2	22	435-456	A/N
0330	DATE ASSET ACQUIRED	3 (a)	8	457-464	FORMAT: YYYYMMDD OR
0340	DATE ASSET DISPOSED	3 (b)	8	465-472	FORMAT: YYYYMMDD OR BLANK
0350	ASSET JOINTLY HELD	3 (c)	1	473-473	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
----	------------------	--------	----	------ ----	-----------
0360	NO TAX ITEM REPORTED IN PART III	3 (d)	1	474-474	"X" OR BLANK
0370	MAXIMUM VALUE OF ASSET: 0-$50,000	4 (a)	1	475-475	"X" OR BLANK
0380	MAXIMUM VALUE OF ASSET: $50,001-$100,000	4 (b)	1	476-476	"X" OR BLANK
0390	MAXIMUM VALUE OF ASSET: $100,001-$150,000	4 (c)	1	477-477	"X" OR BLANK
0400	MAXIMUM VALUE OF ACCOUNT: $150,001-$200,000	4 (d)	1	478-478	"X" OR BLANK
0405	VALUE GREATER THAN $200,000	4 (e)	12	479-490	N
0410	FOREIGN CURRENCY EXCHANGE RATE USED - YES	5	1	491-491	"X" OR BLANK
0415	FOREIGN CURRENCY EXCHANGE RATE USED - NO	5	1	492-492	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	493-493	VALUE "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1224
	START RECORD SENTINEL		4	5 - 8	VALUE "****"
0420	RECORD ID		6	9 - 14	"FRMbbb"
0421	FORM NUMBER		6	15 - 20	"8938bb"
0422	PAGE NUMBER		5	21 - 25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N
0424	FILLER		1	35 - 35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 - 42	N (0000001-0000008)
0430	FOREIGN CURRENCY IN WHICH ASSET IS DENOMINATED	6(1)	35	43 - 77	A/N
0440	FOREIGN CURRENCY EXCHANGERATE	6(2)	6	78 - 83	R RATIO (PERCENTAGE)
0450	SOURCE OF EXCHANGE RATE IF NOT US TREASURY	6(3)	25	84 - 108	A/N
0460	NAME OF FOREIGN ENTITY	7(a)	35	109 - 143	A/N
0470	TYPE OF FOREIGN ENTITY - PARTNERSHIP	7(b)1	1	144 - 144	"X" OR BLANK
0480	TYPE OF FOREIGN ENTITY - CORPORATION	7(b)2	1	145 - 145	"X" OR BLANK
0490	TYPE OF FOREIGN ENTITY - TRUST	7(b)3	1	146 - 146	"X" OR BLANK
0500	TYPE OF FOREIGN ENTITY - ESTATE	7(b)4	1	147 - 147	"X" OR BLANK
0520	NUMBER, STREET AND ROOM OR SUITE NO.	7(c)	35	148 - 182	A/N
0530	CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY	7(d)	35	183 - 217	A/N
0540	NAME OF ISSUER OR COUNTERPARTY	8(a)	35	218 - 252	A/N
0550	INFO FOR ISSUER	8(a)	1	253 - 253	"X" OR BLANK
0560	INFO FOR COUNTERPARTY	8(a)	1	254 - 254	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0570	TYPE OF ISSUER INDIVIDUAL	8(b)1	1	255 - 255	"X" OR BLANK
0580	TYPE OF ISSUER PARTNERSHIP	8(b)2	1	256 - 256	"X" OR BLANK
0590	TYPE OF ISSUER CORPORATION	8(b)3	1	257 - 257	"X" OR BLANK
0600	TYPE OF ISSUER TRUST	8(b)4	1	258 - 258	"X" OR BLANK
0610	TYPE OF ISSUER ESTATE	8(b)5	1	259 - 259	"X" OR BLANK
0620	TYPE OF ISSUER OR COUNTERPARTY U.S. PERSON	8(c)	1	260 – 260	"X" OR BLANK
0625	TYPE OF ISSUER OR COUNTERPARTY FOREIGN PERSON	8(c)	1	261 - 261	"X OR BLANK
0630	NUMBER, STREET AND ROOM OR SUITE NO.	8(d)	35	262 - 296	A/N
0640	CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY	8(e)	35	297 - 331	A/N
0650	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/AMOUNT	PTIII(1)(A)	12	332 - 343	N
0660	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/FORM/LINE WHERE REPORTED	PTIII(1)(A)	25	344 - 368	A/N
0670	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/SCHEDULE/LINE WHERE REPORTED	PTIII(1)(A)	25	369 - 393	A/N
0680	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVIDENDS/AMOUNT	PTIII(1)(B)	12	394 - 405	N
0690	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVDENDS/FORM/LINE WHERE REPORTED	PTIII(1)(B)	25	406 – 430	A/N
0700	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVDENDS SCHEDULE/LINE WHERE REPORTED	PTIII(1)(B)	25	431 - 455	A/N

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  FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
  NO.                               REF.                       DESCRIPTION
  ----  ----------------------------- ----   ------ ----   ----  -------------------

  0710  FOREIGN DEPOSIT/       PTIII(1)(C)   12     456 - 467     N
        CUSTIODAL ACCOUNTS
        ROYALTIES

  0720  FOREIGN DEPOSIT/       PTIII(1)(C)   25     468 - 492     A/N
        CUSTIODAL ACCOUNTS
        ROYALTIES/ FORM/LINE WHERE
        REPORTED

  0730  FOREIGN DEPOSIT/       PTIII(1)(C)   25     493 - 517     A/N
        CUSTIODAL ACCOUNTS
        ROYALTIES /SCHEDULE/LINE
        WHERE REPORTED

  0740  FOREIGN DEPOSIT/       PTIII(1)(D)   12     518 - 529     N
        CUSTIODAL ACCOUNTS
        OTHER INCOME

  0750  FOREIGN DEPOSIT/       PTIII(1)(D)   25     530 - 554     A/N
        CUSTIODAL ACCOUNTS
        OTHER INCOME/FORM/LINE
        WHERE REPORTED

  0760  FOREIGN DEPOSIT/       PTIII(1)(D)   25     555 - 579     A/N
        CUSTIODAL ACCOUNTS
        OTHER INCOME/SCHEDULE/LINE
        WHERE REPORTED

  0770  FOREIGN DEPOSIT/       PTIII(1)(E)   12     580 - 591     N
        CUSTIODAL ACCOUNTS
        GAINS (LOSSES)

  0780  FOREIGN DEPOSIT/       PTIII (1)(E)  25     592 - 616     A/N
        CUSTIODAL ACCOUNTS
        GAINS (LOSSES)/FORM/LINE
        WHERE REPORTED

  0790  FOREIGN DEPOSIT/       PTIII(1)(E)   25     617 - 641     A/N
        CUSTIODAL ACCOUNTS
        GAINS (LOSSES)/SCHEDULE/LINE
        WHERE REPORTED

  0800  FOREIGN DEPOSIT/       PTIII(1)(F)   12     642 - 653     N
        CUSTIODAL ACCOUNTS
        DEDUCTIONS

  0810  FOREIGN DEPOSIT/       PTIII(1)(F)   25     654 - 678     A/N
        CUSTIODAL ACCOUNTS
        DEDUCTIONS/FORM/LINE
        WHERE REPORTED

  0820  FOREIGN DEPOSIT/       PTIII(1)(F)   25     679 - 703     A/N
        CUSTIODAL ACCOUNTS
        DEDUCTIONS/SCHEDULE/LINE
        WHERE REPORTED

  0830  FOREIGN DEPOSIT/       PTIII(1)(G)   12     704 - 715     N
        CUSTIODAL ACCOUNTS
        CREDITS

  0840  FOREIGN DEPOSIT/       PTIII(1)(G)   25     716 - 740     A/N
        CUSTIODAL ACCOUNTS
        CREDITS/FORM/LINE
        WHERE REPORTED

  0850  FOREIGN DEPOSIT/       PTIII(1)(G)   25     741 - 765     A/N
        CUSTIODAL ACCOUNTS
        CREDITS/SCHEDULE/LINE
        WHERE REPORTED
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0860	OTHER FOREIGN ASSETS INTEREST	PTIII(2)(A)	12	766 -	777	N
0870	OTHER FOREIGN ASSETS INTEREST/FORM/LINE WHERE REPORTED	PTIII(2)(A)	25	778 -	802	A/N
0880	OTHER FOREIGN ASSETS INTEREST/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(A)	25	803 -	827	A/N
0890	OTHER FOREIGN ASSETS DIVIDENDS	PTIII(2)(B)	12	828 -	839	N
0900	OTHER FOREIGN ASSETS DIVIDENDS/FORM/LINE WHERE REPORTED	PTIII(2)(B)	25	840 -	864	A/N
0910	OTHER FOREIGN ASSETS DIVIDENDS/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(B)	25	865 -	889	A/N
0920	OTHER FOREIGN ASSETS ROYALTIES	PTIII(2)(C)	12	890 -	901	N
0930	OTHER FOREIGN ASSETS ROYALTIES/FORM/LINE WHERE REPORTED	PTIII(2)(C)	25	902 -	926	A/N
0940	OTHER FOREIGN ASSETS ROYALTIES/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(C)	25	927 -	951	A/N
0950	OTHER FOREIGN ASSETS OTHER INCOME	PTIII(2)(D)	12	952 -	963	N
0960	OTHER FOREIGN ASSETS OTHER INCOME/FORM/LINE WHERE REPORTED	PTIII(2)(D)	25	964 -	988	A/N
0970	OTHER FOREIGN ASSETS OTHER INCOME/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(D)	25	989 -	1013	A/N
0980	OTHER FOREIGN ASSETS GAINS (LOSSES)	PTIII(2)(E)	12	1014 -	1025	N
0990	OTHER FOREIGN ASSETS GAINS (LOSSES)/FORM/LINE WHERE REPORTED	PTIII(2)(E)	25	1026 -	1050	A/N
1000	OTHER FOREIGN ASSETS GAINS (LOSSES)/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(E)	25	1051 -	1075	A/N
1010	OTHER FOREIGN ASSETS DEDUCTIONS	PTIII(2)(F)	12	1076 -	1087	N
1020	OTHER FOREIGN ASSETS DEDUCTIONS/FORM/LINE WHERE REPORTED	PTIII (2)(F)	25	1088 -	1112	A/N
1030	OTHER FOREIGN ASSETS DEDUCTIONS/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(F)	25	1113 -	1137	A/N
1040	OTHER FOREIGN ASSETS CREDITS	PTIII(2)(G)	12	1138 -	1149	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1050	OTHER FOREIGN ASSETS CREDITS/FORM/LINE WHERE REPORTED	PTIII(2)(G)	25	1150 - 1174	A/N
1060	OTHER FOREIGN ASSETS CREDITS/SCHEDULE/LINE WHERE REPORTED	PTIII(2)(G)	25	1175 - 1199	A/N
1070	FORM 3520	PTIV	1	1200 - 1200	"X" OR BLANK
1080	NUMBER OF FORMS 3520	PTIV	2	1201 - 1202	N
1090	FORM 3520A	PTIV	1	1203 - 1203	"X" OR BLANK
1100	NUMBER OF FORMS 3520A	PTIV	2	1204 - 1205	N
1110	FORM 5471	PTIV	1	1206 - 1206	"X" OR BLANK
1120	NUMBER OF FORMS 5471	PTIV	2	1207 - 1208	N
1130	FORM 8621	PTIV	1	1209 - 1209	"X" OR BLANK
1140	NUMBER OF FORMS 8621	PTIV	2	1210 - 1211	N
1150	FORM 8865	PTIV	1	1212 - 1212	"X" OR BLANK
1160	NUMBER OF FORMS 8865	PTIV	2	1213 - 1214	N
1170	FORM 8891	PTIV	1	1215 - 1215	"X" OR BLANK
1180	NUMBER OF FORMS 8891	PTIV	2	1216 - 1217	N
*1190	ADDITIONAL INFORMATION		6	1218 - 1223	STMbnn
	RECORD TERMINUS CHARACTER		1	1224 - 1224	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0269
	START RECORD SENTINEL		4	5 -	8	"*****"
0000	RECORD ID		6	9 -	14	"FORMbb"
0001	TYPE		6	15 -	20	"8941bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000008
0010	IDENTIFYING NUMBER OF TAXPAYER -SECONDARY		9	43 -	51	NO ENTRY
0020	NUMBER OF EMPLOYEES EMPLOYED DURING TAX YEAR	1a	4	52 -	55	N
0025	EMPLOYER IDENTIFICATION NUMBER (EIN) for Employer Reporting	1b	9	56 -	64	N
0030	NUMBER OF FULL-TIME EQUIV. EMPLOYEES	2	4	65 -	68	N
0040	AVERAGE ANNUAL WAGES PAID	3	12	69 -	80	N
0050	PREMIUMS PAID	4	12	81 -	92	N
0060	PREMIUMS POTENTIALLY PAID	5	12	93 -	104	N
0070	SMALLER OF LINE 4 OR LINE 5	6	12	105 -	116	N
0080	MULITPLY LINE 6 BY APPLICABLE %	7	12	117 -	128	N
0090	IF LINE 2 IS 10 OR LESS, ENTER AMOUNT FROM LINE 7, OTHERWISE SEE INSTRUCTIONS	8	12	129 -	140	N
0130	AMOUNT FROM LINE 8 IF LINE 3 EQUALS 25000 OR LESS	9	12	141 -	152	N
0170	TOTAL AMOUNT OF STATE PREMIUM SUBSIDIES PAID	10	12	153 -	164	N
0180	SUBTRACT LINE 10 FROM LINE 4	11	12	165 -	176	N
0190	SMALLER OF LINE 9 OR LINE 11	12	12	177 -	188	N
0200	NUMBER OF EMPLOYEES ON LINE 1 FOR WHICH YOU PAID PREMIUMS	13	4	189 -	192	N
0210	NUMBER OF FULL-TIME EQUIV. EMPLOYEES	14	4	193 -	196	N
0220	PREMIUM CREDIT FROM FLOW-THRU ENTITIES	15	12	197 -	208	N
0230	ADD LINES 12 AND 15	16	12	209 -	220	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
----	------------------------------	----	------	---- ----	-------------------
0290	AMOUNT ALLOCATED TO BENEFICIARY OF ESTATE OR TRUST OR PATRONS OF COOP.	17	12	221 - 232	N
0300	SUBTRACT LINE 17 FROM LINE 16	18	12	233 - 244	N
0310	AMOUNT PAID IN 2011 FOR PAYROLL TAXES	19	12	245 - 256	NO ENTRY
0320	SMALLER OF LINE 16 OR LINE 19	20	12	257 - 268	NO ENTRY
	RECORD TERMINUS CHARACTER		1	269 - 269	"#"

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FIELD IDENTIFICATION               FORM   LENGTH CHAR - POS   FIELD
NO.                                REF.                       DESCRIPTION
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      BYTE COUNT                              4    1 -    4   0136

      START RECORD SENTINEL                   4    5 -    8   "****"

0000  RECORD ID                               6    9 -   14   "STMbnn"
                                                              nn = 01-96 (OTHERS)
                                                              97 FOR SCH D
                                                              98 FOR SCH J
                                                              99 FOR SCH K1

0001  RESERVED                                6   15 -   20   BLANK

0002  PAGE NUMBER                             5   21 -   25   "PGnnb"
                                                              nn = 01-99

0003  EIN                                     9   26 -   34   N
                                                              nnnnnnnnn

0004  FILLER                                  8   35 -   42   BLANK

0010  LINE NUMBER                             5   43 -   47   "LNnnb"
                                                              nn = 01-50

0020  SCHEDULE K OR J                         7   48 -   54   MUST BE SIGNIFICANT
      SEQUENCE NUMBER                                         RANGE = 0000001 -
                                                              9999999 IF SCHEDULE
                                                              K OR J

0030  FILLER                                  1   55 -   55   BLANK

0040  DATA RECORD                            80   56 -  135   SEE SEC. 3.05
      ***FIELD #040 IS FOR ALL STATEMENTS

      RECORD TERMINUS CHARACTER               1  136 -  136   "#"
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	4043
	START RECORD SENTINEL		4	5 -	8	"*****"
0000	RECORD IDENTIFICATION		6	9 -	14	"NTEbbb"
0001	RESERVED		6	15 -	20	BLANK
0002	PAGE NUMBER		5	21 -	25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004	FILLER		4	35 -	38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 -	42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 -	4042	ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 -	4043	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	4043
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"ELCbbb"
0001	RESERVED		6	15 -	20	BLANK
0002	PAGE NUMBER		5	21 -	25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004	FILLER		4	35 -	38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 -	42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 -	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERISK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 -	4043	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	4043
	START RECORD SENTINEL		4	5 -	8	"*****"
0000	RECORD IDENTIFICATION		6	9 -	14	"REGbbb"
0001	RESERVED		6	15 -	20	BLANK
0002	PAGE NUMBER		5	21 -	25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004	FILLER		4	35 -	38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 -	42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 -	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERISK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 -	4043	"#"

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FIELD  IDENTIFICATION                   FORM   LENGTH CHAR - POS   FIELD
NO.                                     REF.                       DESCRIPTION
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       BYTE COUNT                               4    1 -    4  0757

       START RECORD SENTINEL                    4    5 -    8  "****"

0000   RECORD IDENTIFICATION                    6    9 -   14  "SUMbbb"

0005   CLIENT IDENTIFICATION                    3   15 -   17  A/N

0006   FILLER                                   8   18 -   25  BLANK

0007   EMPLOYER IDENTIFICATION NO.              9   26 -   34  N
       (ESTATE OR TRUST EIN)                                   nnnnnnnnn

0009   FILLER                                   8   35 -   42  BLANK

0010   RESERVED                                 9   43 -   51  BLANK

0030   FILLER                                   1   52 -   52  BLANK

0040   TRUST OR ESTATE BANK                    17   53 -   69  A/N OR BLANK
       ACCOUNT NUMBER

0050   TRANSMITTER'S NAME                      35   70 -  104  A/N

0060   TRANSMITTER'S EIN (FIELD #0020           9  105 -  113  N
       ON TRANS RECORD) SEE PART II

0070   PREPARER'S SELF-EMPLOYMENT               1  114 -  114  "X" OR BLANK
       INDICATOR

0080   PREPARER'S FIRM EIN (FIELD               9  115 -  123  N OR BLANK
       #0870 ON FORM 1041)

0090   PREPARER'S FIRM NAME                    35  124 -  158  A/N OR BLANK

0100   FIRM/FILER CITY                         22  159 -  180  A/N OR BLANK

0110   FIRM/FILER STATE (ABBR.)                 2  181 -  182  A/N OR BLANK

0120   FIRM/FILER ZIP CODE                     12  183 -  194  N OR
                                                                nnnnnbbbbbbb OR
                                                                nnnnnnnnnbbb OR
                                                                BLANK

0130   NUMBER OF LOGICAL RECORDS                7  195 -  201  RANGE :
       (INCLUDING SUMMARY RECORD)                               (0000003-9999999)

0140   NUMBER OF FORM RECORDS                   7  202 -  208  N

       NOTE:  THIS COUNT DOES NOT INCLUDE FORM 1041.

0150   NUMBER OF FORMS 1116 PAGE 1              7  209 -  215  RANGE :
                                                                0000000-9999999)

0160   NUMBER OF FORMS 1116 PAGE 2              7  216 -  222  RANGE:
                                                                (0000000-9999999)

0170   NUMBER OF FORMS 2210 PAGE 1              1  223 -  223  RANGE: 0-1

0180   NUMBER OF FORMS 2210 PAGE 2              1  224 -  224  RANGE: 0-1

0190   NUMBER OF FORMS 2210 PAGE 3              1  225 -  225  RANGE: 0-1
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FIELD IDENTIFICATION                  FORM  LENGTH CHAR - POS   FIELD
NO.                                   REF.                      DESCRIPTION
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0192  NUMBER OF FORMS 2210 PAGE 4            1    226 -  226   RANGE: 0-1

0194  NUMBER OF FORMS 2210F PAGE 1           1    227 -  227   RANGE: 0-1

0195  RESERVE                                1    228 -  228   BLANK

0196  NUMBER OF FORMS 2439 PAGE 1            7    229 -  235   RANGE:
                                                                (0000000-9999999)

0197  NUMBER OF FORMS 3468 PAGE 1            1    236 -  236   RANGE: 0-1

0198  NUMBER OF FORMS 3468 PAGE 2            1    237 -  237   RANGE: 0-1

0199  NUMBER OF FORMS 3468 PAGE 3            1    238 -  238   RANGE: 0-1

0200  NUMBER OF FORMS 3800 PAGE 1            1    239 -  239   RANGE: 0-1

0201  NUMBER OF FORMS 3800 PAGE 2            1    240 -  240   RANGE: 0-1

0202  NUMBER OF FORMS 3800 PAGE 3            7    241 -  247   RANGE:
                                                                (0000000-9999999)

0204  NUMBER OF FORMS 4136 PAGE 1            1    248 -  248   RANGE: 0-1

0205  NUMBER OF FORMS 4136 PAGE 2            1    249 -  249   RANGE: 0-1

0206  NUMBER OF FORMS 4136 PAGE 3            1    250 -  250   RANGE: 0-1

0207  NUMBER OF FORMS 4136 PAGE 4            1    251 -  251   RANGE: 0-1

0210  NUMBER OF FORMS 4255 PAGE 1            7    252 -  258   RANGE:
                                                                (0000000-9999999)

0220  NUMBER OF FORMS 4562 PAGE 1            7    259 -  265   RANGE:
                                                                (0000000-9999999)

0230  NUMBER OF FORMS 4562 PAGE 2            7    266 -  272   RANGE:
                                                                (0000000-9999999)

0240  NUMBER OF FORMS 4684 PAGE 1            7    273 -  279   RANGE:
                                                                (0000000-9999999)

0250  NUMBER OF FORMS 4684 PAGE 2            7    280 -  286   RANGE:
                                                                (0000000-9999999)

0260  NUMBER OF FORMS 4797 PAGE 1            1    287 -  287   RANGE: 0-1

0270  NUMBER OF FORMS 4797 PAGE 2            1    288 -  288   RANGE: 0-1

0275  RESERVED                               7    289 -  295   NO ENTRY

0280  NUMBER OF FORMS 4952 PAGE 1            1    296 -  296   RANGE: 0-1

0282  NUMBER OF FORMS 4970 PAGE 1            1    297 -  297   RANGE: 0-1

0284  NUMBER OF FORMS 4972 PAGE 1            7    298 -  304   RANGE:
                                                                (0000000-9999999)

0286  NUMBER OF FORMS 5884 PAGE 1            1    305 -  305   RANGE: 0-1

0288  NUMBER OF FORMS 5884-B PAGE 1          7    306 -  312   RANGE:
                                                                (0000000-0000001)

0289  NUMBER OF FORMS 5884-B PAGE 2          7    313 -  319   RANGE:
                                                                (0000000-9999999)

0290  NUMBER OF FORMS 6198 PAGE 1            7    320 -  326   RANGE:
                                                                (0000000-9999999)

0293  NUMBER OF FORMS 6781 PAGE 1            7    327 -  333   RANGE: (0000000-9999999)
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0295	NUMBER OF FORMS 6252 PAGE 1		7	334 - 340	RANGE: (0000000-9999999)
0296	NUMBER OF FORMS 6478 PAGE 1		1	341 - 341	RANGE: 0-1
0297	NUMBER OF FORMS 6765 PAGE 1		1	342 - 342	RANGE: 0-1
0298	NUMBER OF FORMS 6765 PAGE 2		1	343 - 343	RANGE: 0-1
0299	NUMBER OF FORMS 8082 PAGE 1		7	344 - 350	RANGE: (0000000-9999999)
0300	NUMBER OF FORMS 8082 PAGE 2		7	351 - 357	RANGE: (0000000-9999999)
0303	RESERVED		7	358 - 364	NO ENTRY
0304	NUMBER OF FORMS 8275 PAGE 1		7	365 - 371	RANGE: (0000000-9999999)
0305	NUMBER OF FORMS 8275 PAGE 2		7	372 - 378	RANGE: (0000000-9999999)
0306	NUMBER OF FORMS 8275-R PAGE 1		7	379 - 385	RANGE: (0000000-9999999)
0307	NUMBER OF FORMS 8275-R PAGE 2		7	386 - 392	RANGE: (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	393 - 393	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2		1	394 - 394	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3		1	395 - 395	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	396 - 396	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	397 - 397	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1		1	398 - 398	RANGE: 0-1
0332	RESERVED		7	399 - 405	
0335	NUMBER OF FORMS 8609A, PAGE 1		7	406 - 412	RANGE: (0000000-9999999)
0337	NUMBER OF FORMS 8864 PAGE 1		7	413 - 419	RANGE: (0000000-9999999)
0338	NUMBER OF FORMS 8874 PAGE 1		7	420 - 426	RANGE: (0000000-9999999)
0339	NUMBER OF FORMS 8881 PAGE 1		7	427 - 433	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1		1	434 - 434	RANGE: 0-1
0341	NUMBER OF FORMS 8801 PAGE 2		1	435 - 435	RANGE: 0-1
0342	NUMBER OF FORMS 8801 PAGE 3		1	436 - 436	RANGE: 0-1
0343	NUMBER OF FORMS 8801 PAGE 4		1	437 - 437	RANGE: 0-1
0344	NUMBER OF FORMS 8820 PAGE 1		1	438 - 438	RANGE: 0-1
0345	NUMBER OF FORMS 8820 PAGE 2		7	439 - 445	RANGE: (00000000-9999999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0347	NUMBER OF FORMS 8882 PAGE 1		7	446 - 452	RANGE: (0000000-9999999)
0348	NUMBER OF FORMS 8896 PAGE 1		7	453 - 459	RANGE: (0000000-9999999)
0350	NUMBER OF FORMS 8824 PAGE 1		7	460 - 466	RANGE: (0000000-9999999)
0351	NUMBER OF FORMS 8824 PAGE 2		7	467 - 473	RANGE: (0000000-9999999)
0352	NUMBER OF FORMS 8938 PAGE 1		1	474 - 474	RANGE: 0-8
0353	NUMBER OF FORMS 8938 PAGE 2		1	475 - 475	RANGE: 0-8
0356	NUMBER OF FORMS 8829 PAGE 1		7	476 - 482	RANGE: (0000000-9999999)
0357	NUMBER OF FORMS 8886 PAGE 1		2	483 - 484	RANGE: 00-10
0358	NUMBER OF FORMS 8886 PAGE 2		2	485 - 486	RANGE: 00-10
0359	NUMBER OF FORMS 8941 PAGE 1		1	487 - 487	RANGE: 0-1
0360	RESERVED		1	488 - 488	NO ENTRY
0362	NUMBER OF PAYMENT RECORDS		1	489 - 489	RANGE: 0-1
0363	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	490 - 496	RANGE: (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	497 - 503	RANGE: (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	504 - 510	RANGE: (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	511 - 517	RANGE: (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	518 - 518	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	519 - 519	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	520 - 526	RANGE: (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	527 - 533	RANGE: (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	534 - 540	RANGE: (0000000-9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	541 - 547	RANGE: (0000000-9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	548 - 554	RANGE: (0000000-9999999)
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	555 - 561	RANGE: (0000000-9999999)

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     SECTION  C SUMMARY RECORD


FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                               REF.                      DESCRIPTION
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0390  NUMBER OF SCHEDULE I, PAGE 1     1  562 -  562  RANGE 0-1
      FORM 1041

0391  NUMBER OF SCHEDULE I, PAGE 2     1  563 -  563  RANGE 0-1
      FORM 1041

0394  NUMBER OF SCHEDULE "J" PAGE 1    7  564 -  570  RANGE:
      FORM 1041                                       (0000000-9999999)

0395  NUMBER OF SCHEDULE "J" PAGE 2    7  571 -  577  RANGE:
      FORM 1041                                       (0000000-9999999)

0400  NUMBER OF STATEMENT RECORDS      7  578 -  584  RANGE:
      (EXCLUDING SCHEDULE D, J AND                    (0000000-9999999)
      K-1 STATEMENT RECORDS

0410  NUMBER OF STATEMENT              7  585 -  591  RANGE:
      "STMb97" (SCHEDULE D)                           (0000000-9999999)
      RECORDS

0420  NUMBER OF STATEMENT "STMb98"     7  592 -  598  RANGE:
      (SCHEDULE J) RECORDS                            (0000000-9999999)

0430  NUMBER OF SCHEDULE K-1 PAGE 1    7  599 -  605  RANGE:
      FORM 1041                                       (0000000-9999999)

0440  NUMBER OF STATEMENT "STMb99"     7  606 -  612  RANGE:
      (SCHEDULE K-1) RECORDS                          (0000000-9999999)

0442  STATE CODE                       2  613 -  614  "NY" OR BLANK

0444  STATE RETURN COUNTER             1  615 -  615  "1" OR "0" OR BLANK

0446  STATE ATTACHMENTS                7  616 -  622  RANGE:
                                                      (0000000-9999999) OR
                                                      BLANK

0450  BALANCE DUE INDICATOR            1  623 -  623  NO ENTRY

0455  NUMBER OF PREPARER               2  624 -  625  RANGE: 00-20
      NOTE RECORDS

0456  NUMBER OF ELECTION               2  626 -  627  RANGE: 00-20
      EXPLANATION RECORDS

0457  NUMBER OF REGULATORY             2  628 -  629  RANGE: 00-20
      EXPLANATION RECORDS

0460  PAPER DOCUMENT INDICATOR         1  630 -  630  1 = PAPER DOCUMENT
                                                      ATTACHED W/PACKAGE
                                                      OTHER THAN FORM
                                                      8453-F OR POWER
                                                      ATTORNEY
                                                      0 = NO PAPER
                                                      DOCUMENT ATTACHED

0462  AUTHENTICATION RECORD            1  631 -  631  "1" OR "0"

0465  EFIN                             6  632 -  637  N

0470  NAME OF ELECTRONIC RETURN       35  638 -  672  A/N
      ORIGINATOR (ERO)

0480  ADDRESS OF ELECTRONIC RETURN    35  673 -  707  A/N
      ORIGINATOR

0490  CITY OF ELECTRONIC RETURN       22  708 -  729  A/N
      ORIGINATOR

0500  STATE OF ELECTRONIC RETURN       2  730 -  731  A/N
      ORIGINATOR
```

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	732 - 743	A/N
0520	ELECTRONIC POSTMARK DATE		8	744 - 751	YYYYMMDD OR BLANK (YYYY=2011) Use of Field 0520 is optional for BATS
0530	ELECTRONIC POSTMARK TIME		4	752 - 755	HHMM OR BLANK (HH=00-23, MM=00-59)
0540	ELECTRONIC POSTMARK TIME ZONE		1	756 - 756	"E"=EASTERN TIME ZONE, "C"=CENTRAL TIME ZONE, "M"= MOUNTAIN TIME ZONE, "P"=PACIFIC TIME ZONE, "A"=ALASKAN TIME ZONE, "H"= HAWAIIAN TIME ZONE OR BLANK
	RECORD TERMINUS CHARACTER		1	757 - 757	"#"

SECTION C RECAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"RECAPb"
0010	FILLER		8	15 -	22	BLANKS
0020	RESERVED		6	23 -	28	BLANKS
0030	TOTAL RETURN COUNT		6	29 -	34	N
0040	ELECTRONIC TRANSMITTER ID (ETIN)		7	35 -	41	N
0050	JULIAN DATE OF TRANSMISSION		3	42 -	44	N
0060	TRANSMISSION SEQUENCE (MUST BE THE SAME AS ON THE TRANA RECORD)		2	45 -	46	N
0070	TOTAL ACCEPTED RETURNS		6	47 -	52	N (IRS USE ONLY)
0080	TOTAL DUPLICATED RETURNS		6	53 -	58	N (IRS USE ONLY)
0090	TOTAL REJECTED RETURNS		6	59 -	64	N (IRS USE ONLY)
0100	RESERVED		6	65 -	70	BLANKS
0110	RESERVED		6	71 -	76	BLANKS
0120	IRS COMPUTED RETURN COUNT		6	77 -	82	N (IRS USE ONLY)
0130	FILLER		17	83 -	99	BLANKS
0140	ACK FILE NAME		20	100 -	119	A/N (IRS USE ONLY)
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0590
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"AHEADR"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0010	STATE CODE		2	43 - 44	"NY"
0020	STATE RETURN INDICATOR		1	45 - 45	A/N
0030	STATE NUMERIC AREA		27	46 - 72	N
0040	STATE ALPHA AREA		93	73 - 165	A/N
0050	NAME LINE		35	166 - 200	A/N
0060	NAME LINE		35	201 - 235	A/N
0070	NAME LINE		35	236 - 270	A/N
0080	ADDRESS LINE		35	271 - 305	A/N
0090	ADDRESS LINE		35	306 - 340	A/N
0100	CITY		22	341 - 362	A/N
0110	CITY CODE		5	363 - 367	N
0120	STATE ABBREVIATION		2	368 - 369	A/N
0130	ZIP CODE		12	370 - 381	NNNNN-NNNN-NNN
0140	COUNTY		20	382 - 401	A/N
0150	COUNTY CODE		5	402 - 406	N
0160	TELEPHONE NUMBER		12	407 - 418	A/N
0170	DATE CREATED		8	419 - 426	YYYYMMDD
0180	TYPE OR TRUST		28	427 - 454	A/N
0190	ORIGINAL RETURN		1	455 - 455	X OR " "
0200	AMENDED RETURN		1	456 - 456	X OR " "
0210	FINAL RETURN		1	457 - 457	X OR " "
0220	OPTIONAL		22	458 - 479	A/N OR " "

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0230	OPTIONAL		22	480 - 501	A/N OR " "
0240	OPTIONAL		22	502 - 523	A/N OR " "
0250	OPTIONAL		22	524 - 545	A/N OR " "
0260	OPTIONAL		22	546 - 567	A/N OR " "
0270	OPTIONAL		22	568 - 589	A/N OR " "
	RECORD TERMINUS CHARACTER		1	590 - 590	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2477
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"BATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG02b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY"
0010	ALPHANUMERIC FIELD		80	45 - 124	A/N
0020	ALPHANUMERIC FIELD		80	125 - 204	A/N
0030	ALPHANUMERIC FIELD		80	205 - 284	A/N
0040	ALPHANUMERIC FIELD		80	285 - 364	A/N
0050	ALPHANUMERIC FIELD		80	365 - 444	A/N
0060	ALPHANUMERIC FIELD		80	445 - 524	A/N
0070	ALPHANUMERIC FIELD		80	525 - 604	A/N
0080	ALPHANUMERIC FIELD		80	605 - 684	A/N
0090	ALPHANUMERIC FIELD		80	685 - 764	A/N
0200	ALPHANUMERIC FIELD		80	765 - 844	A/N
0210	NUMERIC FIELD		12	845 - 856	N
0220	NUMERIC FIELD		12	857 - 868	N
0230	NUMERIC FIELD		12	869 - 880	N
0240	NUMERIC FIELD		12	881 - 892	N
0250	NUMERIC FIELD		12	893 - 904	N
0260	NUMERIC FIELD		12	905 - 916	N
0270	NUMERIC FIELD		12	917 - 928	N
0280	NUMERIC FIELD		12	929 - 940	N
0290	NUMERIC FIELD		12	941 - 952	N
0300	NUMERIC FIELD		12	953 - 964	N
0310	NUMERIC FIELD		12	965 - 976	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0320	NUMERIC FIELD		12	977 - 988	N
0330	NUMERIC FIELD		12	989 - 1000	N
0340	NUMERIC FIELD		12	1001 - 1012	N
0350	NUMERIC FIELD		12	1013 - 1024	N
0360	NUMERIC FIELD		12	1025 - 1036	N
0370	NUMERIC FIELD		12	1037 - 1048	N
0380	NUMERIC FIELD		12	1049 - 1060	N
0390	NUMERIC FIELD		12	1061 - 1072	N
0400	NUMERIC FIELD		12	1073 - 1084	N
0410	NUMERIC FIELD		12	1085 - 1096	N
0420	NUMERIC FIELD		12	1097 - 1108	N
0430	NUMERIC FIELD		12	1109 - 1120	N
0440	NUMERIC FIELD		12	1121 - 1132	N
0450	NUMERIC FIELD		12	1133 - 1144	N
0460	NUMERIC FIELD		12	1145 - 1156	N
0470	NUMERIC FIELD		12	1157 - 1168	N
0480	NUMERIC FIELD		12	1169 - 1180	N
0490	NUMERIC FIELD		12	1181 - 1192	N
0500	NUMERIC FIELD		12	1193 - 1204	N
0510	NUMERIC FIELD		12	1205 - 1216	N
0520	NUMERIC FIELD		12	1217 - 1228	N
0530	NUMERIC FIELD		12	1229 - 1240	N
0540	NUMERIC FIELD		12	1241 - 1252	N
0550	NUMERIC FIELD		12	1253 - 1264	N
0560	NUMERIC FIELD		12	1265 - 1276	N
0570	NUMERIC FIELD		12	1277 - 1288	N
0580	NUMERIC FIELD		12	1289 - 1300	N
0590	NUMERIC FIELD		12	1301 - 1312	N
0600	NUMERIC FIELD		12	1313 - 1324	N
0610	NUMERIC FIELD		12	1325 - 1336	N
0620	NUMERIC FIELD		12	1337 - 1348	N
0630	NUMERIC FIELD		12	1349 - 1360	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0640	NUMERIC FIELD		12	1361 - 1372	N
0650	NUMERIC FIELD		12	1373 - 1384	N
0660	NUMERIC FIELD		12	1385 - 1396	N
0670	NUMERIC FIELD		12	1397 - 1408	N
0680	NUMERIC FIELD		12	1409 - 1420	N
0690	NUMERIC FIELD		12	1421 - 1432	N
0700	NUMERIC FIELD		12	1433 - 1444	N
0710	NUMERIC FIELD		12	1445 - 1456	N
0720	NUMERIC FIELD		12	1457 - 1468	N
0730	NUMERIC FIELD		12	1469 - 1480	N
0740	NUMERIC FIELD		12	1481 - 1492	N
0750	NUMERIC FIELD		12	1493 - 1504	N
0760	NUMERIC FIELD		12	1505 - 1516	N
0770	NUMERIC FIELD		12	1517 - 1528	N
0780	NUMERIC FIELD		12	1529 - 1540	N
0790	NUMERIC FIELD		12	1541 - 1552	N
0800	NUMERIC FIELD		12	1553 - 1564	N
0810	NUMERIC FIELD		12	1565 - 1576	N
0820	NUMERIC FIELD		12	1577 - 1588	N
0830	NUMERIC FIELD		12	1589 - 1600	N
0840	NUMERIC FIELD		12	1601 - 1612	N
0850	NUMERIC FIELD		12	1613 - 1624	N
0860	NUMERIC FIELD		12	1625 - 1636	N
0870	NUMERIC FIELD		12	1637 - 1648	N
0880	NUMERIC FIELD		12	1649 - 1660	N
0890	NUMERIC FIELD		12	1661 - 1672	N
0900	NUMERIC FIELD		12	1673 - 1684	N
0910	NUMERIC FIELD		12	1685 - 1696	N
0920	NUMERIC FIELD		12	1697 - 1708	N
0930	NUMERIC FIELD		12	1709 - 1720	N
0940	NUMERIC FIELD		12	1721 - 1732	N
0950	NUMERIC FIELD		12	1733 - 1744	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0960	NUMERIC FIELD		12	1745 - 1756	N
0970	NUMERIC FIELD		12	1757 - 1768	N
0980	NUMERIC FIELD		12	1769 - 1780	N
0990	NUMERIC FIELD		12	1781 - 1792	N
1000	NUMERIC FIELD		12	1793 - 1804	N
1010	NUMERIC FIELD		12	1805 - 1816	N
1020	NUMERIC FIELD		12	1817 - 1828	N
1030	NUMERIC FIELD		12	1829 - 1840	N
1040	NUMERIC FIELD		12	1841 - 1852	N
1050	NUMERIC FIELD		12	1853 - 1864	N
1060	NUMERIC FIELD		12	1865 - 1876	N
1070	NUMERIC FIELD		12	1877 - 1888	N
1080	NUMERIC FIELD		12	1889 - 1900	N
1090	NUMERIC FIELD		12	1901 - 1912	N
1100	NUMERIC FIELD		12	1913 - 1924	N
1110	NUMERIC FIELD		12	1925 - 1936	N
1120	NUMERIC FIELD		12	1937 - 1948	N
1130	NUMERIC FIELD		12	1949 - 1960	N
1140	NUMERIC FIELD		12	1961 - 1972	N
1150	NUMERIC FIELD		12	1973 - 1984	N
1160	NUMERIC FIELD		12	1985 - 1996	N
1170	NUMERIC FIELD		12	1997 - 2008	N
1180	NUMERIC FIELD		12	2009 - 2020	N
1190	NUMERIC FIELD		12	2021 - 2032	N
1200	NUMERIC FIELD		12	2033 - 2044	N
1210	NUMERIC FIELD		12	2045 - 2056	N
1220	NUMERIC FIELD		12	2057 - 2068	N
1230	NUMERIC FIELD		12	2069 - 2080	N
1240	NUMERIC FIELD		12	2081 - 2092	N
1250	NUMERIC FIELD		12	2093 - 2104	N
1260	NUMERIC FIELD		12	2105 - 2116	N
1270	NUMERIC FIELD		12	2117 - 2128	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129 - 2140	N
1290	NUMERIC FIELD		12	2141 - 2152	N
1300	NUMERIC FIELD		12	2153 - 2164	N
1310	NUMERIC FIELD		12	2165 - 2176	N
1320	NUMERIC FIELD		12	2177 - 2188	N
1330	NUMERIC FIELD		12	2189 - 2200	N
1340	NUMERIC FIELD		12	2201 - 2212	N
1350	NUMERIC FIELD		12	2213 - 2224	N
1360	NUMERIC FIELD		12	2225 - 2236	N
1370	NUMERIC FIELD		12	2237 - 2248	N
1380	NUMERIC FIELD		12	2249 - 2260	N
1390	NUMERIC FIELD		12	2261 - 2272	N
1400	NUMERIC FIELD		12	2273 - 2284	N
1410	NUMERIC FIELD		12	2285 - 2296	N
1420	NUMERIC FIELD		12	2297 - 2308	N
1430	NUMERIC FIELD		12	2309 - 2320	N
1440	NUMERIC FIELD		12	2321 - 2332	N
1450	NUMERIC FIELD		12	2333 - 2344	N
1460	NUMERIC FIELD		12	2345 - 2356	N
1470	NUMERIC FIELD		12	2357 - 2368	N
1480	NUMERIC FIELD		12	2369 - 2380	N
1490	NUMERIC FIELD		12	2381 - 2392	N
1500	NUMERIC FIELD		12	2393 - 2404	N
1510	NUMREIC FIELD		12	2405 - 2416	N
1520	NUMERIC FIELD		12	2417 - 2428	N
1530	NUMERIC FIELD		12	2429 - 2440	N
1540	NUMERIC FIELD		12	2441 - 2452	N
1550	NUMERIC FIELD		12	2453 - 2464	N
1560	NUMERIC FIELD		12	2465 - 2476	N
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"

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FIELD  IDENTIFICATION                 FORM   LENGTH CHAR - POS   FIELD
NO.                                   REF.                       DESCRIPTION
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       BYTE COUNT                              4    1 -    4   2481

       START RECORD SENTINEL                   4    5 -    8   "****"

0000   RECORD ID                               6    9 -   14   "STATE "

0001   TYPE (FORM NUMBER)                      6   15 -   20   "CATTCH"

0002   PAGE NUMBER                             5   21 -   25   "PG03b"

0003   EMPLOYER IDENTIFICATION                 9   26 -   34   N
       NUMBER (EIN)                                              nnnnnnnnn

0004   FILLER                                  1   35 -   35   BLANK

0005   FORM OCCURRENCE NUMBER                  2   36 -   37   N
                                                                01 - 99

0006   FILLER                                  5   38 -   42   BLANK

0008   STATE CODE                              2   43 -   44   "NY"

0010   FORM DATA (LINE 001)                   80   45 -  124   A/N

0020   FORM DATA (LINE 002)                   80  125 -  204   A/N

0030   FORM DATA (LINE 003)                   80  205 -  284   A/N

0040   FORM DATA (LINE 004)                   80  285 -  364   A/N

0050   FORM DATA (LINE 005)                   80  365 -  444   A/N

0060   FORM DATA (LINE 006)                   80  445 -  524   A/N

0070   FORM DATA (LINE 007)                   80  525 -  604   A/N

0080   FORM DATA (LINE 008)                   80  605 -  684   A/N

0090   FORM DATA (LINE 009)                   80  685 -  764   A/N

0100   FORM DATA (LINE 010)                   80  765 -  844   A/N

0110   FORM DATA (LINE 011)                   80  845 -  924   A/N

0120   FORM DATA (LINE 012)                   80  925 - 1004   A/N

0130   FORM DATA (LINE 013)                   80 1005 - 1084   A/N

0140   FORM DATA (LINE 014)                   80 1085 - 1164   A/N

0150   FORM DATA (LINE 015)                   80 1165 - 1244   A/N

0160   FORM DATA (LINE 016)                   80 1245 - 1324   A/N

0170   FORM DATA (LINE 017)                   80 1325 - 1404   A/N

0180   FORM DATA (LINE 018)                   80 1405 - 1484   A/N

0190   FORM DATA (LINE 019)                   80 1485 - 1564   A/N

0200   FORM DATA (LINE 020)                   80 1565 - 1644   A/N

0210   FORM DATA (LINE 021)                   80 1645 - 1724   A/N
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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0220	FORM DATA (LINE 022)		80	1725 - 1804	A/N
0230	FORM DATA (LINE 023)		80	1805 - 1884	A/N
0240	FORM DATA (LINE 024)		80	1885 - 1964	A/N
0250	FORM DATA (LINE 025)		80	1965 - 2044	A/N
0260	FORM DATA (LINE 026)		80	2045 - 2124	A/N
0270	FORM DATA (LINE 027)		80	2125 - 2204	A/N
0280	FORM DATA (LINE 028)		80	2205 - 2284	A/N
0290	FORM DATA (LINE 029)		80	2285 - 2364	A/N
0300	FORM DATA (LINE 030)		80	2365 - 2444	A/N
0310	NUMERIC FIELD		12	2445 - 2456	N
0320	NUMERIC FIELD		12	2457 - 2468	N
0330	NUMERIC FIELD		12	2469 - 2480	N
	RECORD TERMINUS CHARACTER		1	2481 - 2481	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2477
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"DATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG04b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY"
0010	ALPHANUMERIC FIELD		80	45 - 124	A/N
0020	ALPHANUMERIC FIELD		80	125 - 204	A/N
0030	ALPHANUMERIC FIELD		80	205 - 284	A/N
0040	ALPHANUMERIC FIELD		80	285 - 364	A/N
0050	ALPHANUMERIC FIELD		80	365 - 444	A/N
0060	ALPHANUMERIC FIELD		80	445 - 524	A/N
0070	ALPHANUMERIC FIELD		80	525 - 604	A/N
0080	ALPHANUMERIC FIELD		80	605 - 684	A/N
0090	ALPHANUMERIC FIELD		80	685 - 764	A/N
0200	ALPHANUMERIC FIELD		80	765 - 844	A/N
0210	NUMERIC FIELD		12	845 - 856	N
0220	NUMERIC FIELD		12	857 - 868	N
0230	NUMERIC FIELD		12	869 - 880	N
0240	NUMERIC FIELD		12	881 - 892	N
0250	NUMERIC FIELD		12	893 - 904	N
0260	NUMERIC FIELD		12	905 - 916	N
0270	NUMERIC FIELD		12	917 - 928	N
0280	NUMERIC FIELD		12	929 - 940	N
0290	NUMERIC FIELD		12	941 - 952	N
0300	NUMERIC FIELD		12	953 - 964	N
0310	NUMERIC FIELD		12	965 - 976	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0320	NUMERIC FIELD		12	977 - 988	N
0330	NUMERIC FIELD		12	989 - 1000	N
0340	NUMERIC FIELD		12	1001 - 1012	N
0350	NUMERIC FIELD		12	1013 - 1024	N
0360	NUMERIC FIELD		12	1025 - 1036	N
0370	NUMERIC FIELD		12	1037 - 1048	N
0380	NUMERIC FIELD		12	1049 - 1060	N
0390	NUMERIC FIELD		12	1061 - 1072	N
0400	NUMERIC FIELD		12	1073 - 1084	N
0410	NUMERIC FIELD		12	1085 - 1096	N
0420	NUMERIC FIELD		12	1097 - 1108	N
0430	NUMERIC FIELD		12	1109 - 1120	N
0440	NUMERIC FIELD		12	1121 - 1132	N
0450	NUMERIC FIELD		12	1133 - 1144	N
0460	NUMERIC FIELD		12	1145 - 1156	N
0470	NUMERIC FIELD		12	1157 - 1168	N
0480	NUMERIC FIELD		12	1169 - 1180	N
0490	NUMERIC FIELD		12	1181 - 1192	N
0500	NUMERIC FIELD		12	1193 - 1204	N
0510	NUMERIC FIELD		12	1205 - 1216	N
0520	NUMERIC FIELD		12	1217 - 1228	N
0530	NUMERIC FIELD		12	1229 - 1240	N
0540	NUMERIC FIELD		12	1241 - 1252	N
0550	NUMERIC FIELD		12	1253 - 1264	N
0560	NUMERIC FIELD		12	1265 - 1276	N
0570	NUMERIC FIELD		12	1277 - 1288	N
0580	NUMERIC FIELD		12	1289 - 1300	N
0590	NUMERIC FIELD		12	1301 - 1312	N
0600	NUMERIC FIELD		12	1313 - 1324	N
0610	NUMERIC FIELD		12	1325 - 1336	N
0620	NUMERIC FIELD		12	1337 - 1348	N
0630	NUMERIC FIELD		12	1349 - 1360	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0640	NUMERIC FIELD		12	1361 - 1372	N
0650	NUMERIC FIELD		12	1373 - 1384	N
0660	NUMERIC FIELD		12	1385 - 1396	N
0670	NUMERIC FIELD		12	1397 - 1408	N
0680	NUMERIC FIELD		12	1409 - 1420	N
0690	NUMERIC FIELD		12	1421 - 1432	N
0700	NUMERIC FIELD		12	1433 - 1444	N
0710	NUMERIC FIELD		12	1445 - 1456	N
0720	NUMERIC FIELD		12	1457 - 1468	N
0730	NUMERIC FIELD		12	1469 - 1480	N
0740	NUMERIC FIELD		12	1481 - 1492	N
0750	NUMERIC FIELD		12	1493 - 1504	N
0760	NUMERIC FIELD		12	1505 - 1516	N
0770	NUMERIC FIELD		12	1517 - 1528	N
0780	NUMERIC FIELD		12	1529 - 1540	N
0790	NUMERIC FIELD		12	1541 - 1552	N
0800	NUMERIC FIELD		12	1553 - 1564	N
0810	NUMERIC FIELD		12	1565 - 1576	N
0820	NUMERIC FIELD		12	1577 - 1588	N
0830	NUMERIC FIELD		12	1589 - 1600	N
0840	NUMERIC FIELD		12	1601 - 1612	N
0850	NUMERIC FIELD		12	1613 - 1624	N
0860	NUMERIC FIELD		12	1625 - 1636	N
0870	NUMERIC FIELD		12	1637 - 1648	N
0880	NUMERIC FIELD		12	1649 - 1660	N
0890	NUMERIC FIELD		12	1661 - 1672	N
0900	NUMERIC FIELD		12	1673 - 1684	N
0910	NUMERIC FIELD		12	1685 - 1696	N
0920	NUMERIC FIELD		12	1697 - 1708	N
0930	NUMERIC FIELD		12	1709 - 1720	N
0940	NUMERIC FIELD		12	1721 - 1732	N
0950	NUMERIC FIELD		12	1733 - 1744	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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0960	NUMERIC FIELD		12	1745 - 1756	N
0970	NUMERIC FIELD		12	1757 - 1768	N
0980	NUMERIC FIELD		12	1769 - 1780	N
0990	NUMERIC FIELD		12	1781 - 1792	N
1000	NUMERIC FIELD		12	1793 - 1804	N
1010	NUMERIC FIELD		12	1805 - 1816	N
1020	NUMERIC FIELD		12	1817 - 1828	N
1030	NUMERIC FIELD		12	1829 - 1840	N
1040	NUMERIC FIELD		12	1841 - 1852	N
1050	NUMERIC FIELD		12	1853 - 1864	N
1060	NUMERIC FIELD		12	1865 - 1876	N
1070	NUMERIC FIELD		12	1877 - 1888	N
1080	NUMERIC FIELD		12	1889 - 1900	N
1090	NUMERIC FIELD		12	1901 - 1912	N
1100	NUMERIC FIELD		12	1913 - 1924	N
1110	NUMERIC FIELD		12	1925 - 1936	N
1120	NUMERIC FIELD		12	1937 - 1948	N
1130	NUMERIC FIELD		12	1949 - 1960	N
1140	NUMERIC FIELD		12	1961 - 1972	N
1150	NUMERIC FIELD		12	1973 - 1984	N
1160	NUMERIC FIELD		12	1985 - 1996	N
1170	NUMERIC FIELD		12	1997 - 2008	N
1180	NUMERIC FIELD		12	2009 - 2020	N
1190	NUMERIC FIELD		12	2021 - 2032	N
1200	NUMERIC FIELD		12	2033 - 2044	N
1210	NUMERIC FIELD		12	2045 - 2056	N
1220	NUMERIC FIELD		12	2057 - 2068	N
1230	NUMERIC FIELD		12	2069 - 2080	N
1240	NUMERIC FIELD		12	2081 - 2092	N
1250	NUMERIC FIELD		12	2093 - 2104	N
1260	NUMERIC FIELD		12	2105 - 2116	N
1270	NUMERIC FIELD		12	2117 - 2128	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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1280	NUMERIC FIELD		12	2129 - 2140	N
1290	NUMERIC FIELD		12	2141 - 2152	N
1300	NUMERIC FIELD		12	2153 - 2164	N
1310	NUMERIC FIELD		12	2165 - 2176	N
1320	NUMERIC FIELD		12	2177 - 2188	N
1330	NUMERIC FIELD		12	2189 - 2200	N
1340	NUMERIC FIELD		12	2201 - 2212	N
1350	NUMERIC FIELD		12	2213 - 2224	N
1360	NUMERIC FIELD		12	2225 - 2236	N
1370	NUMERIC FIELD		12	2237 - 2248	N
1380	NUMERIC FIELD		12	2249 - 2260	N
1390	NUMERIC FIELD		12	2261 - 2272	N
1400	NUMERIC FIELD		12	2273 - 2284	N
1410	NUMERIC FIELD		12	2285 - 2296	N
1420	NUMERIC FIELD		12	2297 - 2308	N
1430	NUMERIC FIELD		12	2309 - 2320	N
1440	NUMERIC FIELD		12	2321 - 2332	N
1450	NUMERIC FIELD		12	2333 - 2344	N
1460	NUMERIC FIELD		12	2345 - 2356	N
1470	NUMERIC FIELD		12	2357 - 2368	N
1480	NUMERIC FIELD		12	2369 - 2380	N
1490	NUMERIC FIELD		12	2381 - 2392	N
1500	NUMERIC FIELD		12	2393 - 2404	N
1510	NUMREIC FIELD		12	2405 - 2416	N
1520	NUMERIC FIELD		12	2417 - 2428	N
1530	NUMERIC FIELD		12	2429 - 2440	N
1540	NUMERIC FIELD		12	2441 - 2452	N
1550	NUMERIC FIELD		12	2453 - 2464	N
1560	NUMERIC FIELD		12	2465 - 2476	N
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
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	BYTE COUNT		4	1 -	4	4845
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 -	20	"EATTCH"
0002	PAGE NUMBER		5	21 -	25	"PG05 "
0003	EIN		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURENCE NUMBER		7	36 -	42	0000001-9999999
0008	STATE CODE		2	43 -	44	VALUE: "NY"
0010	FORM DATA		4800	45 -	4844	A/N
	RECORD TERMINUS CHARACTER		1	4845 -	4845	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"ACKbbb"
0010	CLIENT ID		3	15 -	17	N
0015	BOUGHT/SOLD INDICATOR		1	18 -	18	FILLER
0020	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST'S EIN)		9	19 -	27	N
0030	RETURN SEQUENCE NUMBER		16	28 -	43	NUMERIC ETIN (5) TRANSMITTER'S USE CODE (2) JULIAN DAY (3) TRANS SEQUENCE NUMBER (2) SEQUENCE NUMBER FOR RETURN (4)
0040	FILLER		12	44 -	55	BLANKS
0050	ACCEPTANCE CODE		1	56 -	56	"A"-ACCEPTED "R"=REJECTED "D"=DUPLICATED RETURN "T"=TRANSMISSION REJECTED
0060	PIN PRESENCE INDICATOR		1	57 -	57	9 = NO PIN PRESENT (FORM 8453-F REQUIRED) 1 = PRACTITIONER PIN METHOD USED (FORM 8453-F FORM NOT REQUIRED)
0070	FILLER		2	58 -	59	BLANK
0080	DATE ACCEPTED		8	60 -	67	YYYYMMDD
0090	RETURN DLN		14	68 -	81	N
0100	RESERVED		2	82 -	83	BLANKS
0110	TOTAL ERROR COUNT		2	84 -	85	N
0120	STATE CODE		2	86 -	87	A/N
0130	TOTAL STATE REJECTED		7	88 -	94	N
0140	TOTAL STATE ACCEPTED		7	95 -	101	N
0150	PAYMENT ACKNOWLEDGEMENT LITERAL		14	102 -	115	"PYMT RQST RCVD" OR BLANK
0160	RESERVED		4	116 -	119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"ACKRbb"
0010	EMPLOYER IDENTIFICATION NO (ESTATE OR TRUST'S EIN)		9	15 -	23	N (MUST MATCH ACK KEY RECORD)
0020	ERROR RECORD SEQUENCE NUMBER RECORD NUMBER WITHIN TRANSMISSION		7	24 -	30	N RANGE:0000001 - 9999999
0030	RESERVED		2	31 -	32	BLANKS
0040	ERROR FORM RECORD ID		6	33 -	38	A/N
0050	ERROR FORM RECORD TYPE		6	39 -	44	A/N
0060	ERROR FORM PAGE NUMBER		5	45 -	49	N
0070	ERROR FORM OCCURRENCE		7	50 -	56	N RANGE:0000001- 9999999
0080	ERROR FIELD SEQUENCE NUMBER		4	57 -	60	N
0090	ERROR REJECT CODE		3	61 -	63	N
0100	RECORD NUMBER		8	64 -	71	N
0110	REJECT CODE DESCRIPTION		48	72 -	119	A/N
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

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FIELD IDENTIFICATION                FORM   LENGTH CHAR - POS    FIELD
NO.                                 REF.                        DESCRIPTION
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      BYTE COUNT                                4    1 -    4    0123

      START RECORD SENTINEL                     4    5 -    8    "*****"

0000  RECORD IDENTIFICATION                     6    9 -   14    "FRMbbb"

0001  FORM NUMBER                               6   15 -   20    "PMTbbb"

0002  PAGE NUMBER                               5   21 -   25    "PG01b"

0003  TAXPAYER IDENTIFICATION                   9   26 -   34    NNNNNNNNN
      NUMBER

0004  FILLER                                    1   35 -   35    BLANK

0005  FORM/SCHEDULE OCCURRENCE                  7   36 -   42    0000001
      NUMBER

0010  EMPLOYER EIN                              9   43 -   51    N

0020  FILLER                                    9   52 -   60    BLANKS

0030  ROUTING TRANSIT NUMBER                    9   61 -   69    N

0040  BANK ACCOUNT NUMBER                      17   70 -   86    A/N (INCLUDE
                                                                 HYPHENS) FIELD
                                                                 CANNOT BE BLANK

      NOTE     FIELD CANNOT BE BLANK

0050  TYPE OF ACCOUNT                           1   87 -   87    "1"=CHECKING
                                                                 "2"=SAVINGS

0060  AMOUNT OF TAX PAYMENT                    11   88 -   98    N ***
                                                                 NOTE: MAXIMUM ENTRY IS
                                                                 00099999999.
                                                                 WHOLE NUMBERS ONLY; CENTS NOT
                                                                 ALLOWED

0065  TOTAL TRANSACTION AMOUNT SIGN             1   99 -   99    "+"

0070  TYPE OF RETURN                            5  100 -  104    10417

0080  REQUESTED PAYMENT DATE                    8  105 -  112    YYYYMMDD

0090  TAXPAYER'S DAY TIME                      10  113 -  122    N
      TELEPHONE NUMBER

      RECORD TERMINUS CHARACTER                 1  123 -  123    "#"
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FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                               REF.                      DESCRIPTION
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      BYTE COUNT                            4     1 -    4  0070

      START RECORD SENTINEL                 4     5 -    8  "****"

0000  RECORD IDENTIFICATION                 6     9 -   14  "ATHbbb"

0010  RESERVED                              6    15 -   20   BLANK

0020  PAGE NUMBER                           5    21 -   25  "PG01b"

0030  ESTATE OR TRUST EIN                   9    26 -   34  N

0040  FILLER                                1    35 -   35  BLANK

0050  RECORD OCCURRENE NUMBER               7    36 -   42  N
                                                             0000001

0060  PIN TYPE CODE                         1    43 -   43  P = PRACTITIONER PIN
                                                            BLANK = NO PIN USED
                                                            (FORM 8453-F REQUIRED)

0070  FIDUCIARY'S SIGNATURE (PIN)           5    44 -   48  N

0080  FIDUCIARY'S SIGNATURE DATE            8    49 -   56  YYYYMMDD

0090  JURAT/DISCLOSURE CODE                 1    57 -   57  D = PRACTITIONER PIN
                                                                PROGRAM
                                                            BLANK = FORM 8453-F
                                                                    REQUIRED

0100  PIN AUTHORIZATION CODE                1    58 -   58  1 = FIDUCIARY ENTERED
                                                                PIN
                                                            2 = ERO ENTERED PIN
                                                            BLANK = PIN NOT USED

0110  ERO/EFIN PIN                         11    59 -   69  N

      REDORD TERMINUS CHARACTER             1    70 -   70  VALUE "#"
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