# File Specifications, Validation Criteria, Record Layouts for Electronic and Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041, for Tax Year 2000

## Internal Revenue Service
## Electronic Tax Administration

# FILE SPECIFICATIONS, VALIDATION CRITERIA, AND RECORD LAYOUTS FOR ELECTRONIC AND MAGNETIC MEDIA FILING OF U.S. INCOME TAX RETURNS FOR ESTATES AND TRUSTS, FORM 1041

# FOR

# TAX YEAR 2000

INTERNAL REVENUE SERVICE

PUBLICATION 1438          DECEMBER 2000

# INTERNAL REVENUE SERVICE

# MISSION STATEMENT

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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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# IMPORTANT NOTICE

## CENTURY DATE CHANGE - Y2K

The Century Date Compliance Project (Y2K) in the IRS was implemented in January 1998. The IRS processing system has been changed to reflect the standard format established by the National Institute of Standards and Technology (NIST) for Century Date. Year 2000 compliance is defined as all instances of date-related data utilizing the full four position year field (YYYY). This is applicable to, but not limited to, electronic transfers of data and physical data fields.

The Century Date Standard is for all electronic year dates, whether exchanged with non-IRS organizations or part of the internal IRS systems. Guidelines are as follows:

All year date formats have expanded representations from 2-digits to 4-digits, and must be contiguous (i.e. MMDDYYYY, or 12312000).

No special characters are to be stored in any fields to represent the century (i.e. Roman Numerals).

All electronically prepared and transmitted tax returns submitted to the IRS after January 1, 1998, must be developed in compliance with the above standards. This requirement also applies to tax preparation using Commercial-off-the-Shelf (COTS) software. Compliance to the standard is a requirement for participation in the Electronic Filing Program and will be included in all test scenarios.

# INTRODUCTION

This publication outlines the communications procedures, transmission format, character sets, validation criteria, and reject codes for filing tax returns electronically, using magnetic media or telephone lines to the Philadelphia Submission Processing Center.  This publication should be used in conjunction with Publication 1437, <u>Procedures for Electronic and Magnetic Media Filing of U.S.  Income Tax Returns for Estates and Trusts, Form 1041.</u>

These publications are available from the Electronic Filing Unit at the Philadelphia Submission Processing Center and are mailed automatically as appropriate to applicants based on their intended participation.  You may also call 1-800-829-3676 for additional copies of publications.

The Electronic Filing System Bulletin Board operates seven days a week.  The system is unavailable at 4:00 a.m. Eastern Time for approximately 30 - 60 minutes for maintenance.  This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.  If any changes are made to this document between publication of complete revisions, change pages may be issued.  Changes will be denoted by a single vertical bar in the right hand margin (|).

Filers using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

(606) 292-0137

The communication software should be set as follows:

| | |
|---|---|
| Duplex | Full |
| Parity | None |
| Data Bite | 8 |
| Stop Bit | 1 |
| Terminal Emulation | ANSI |

If you need assistance with accessing the bulletin board, you may call the bulletin board help line on (606) 292-5031.

**NOTE:       At the time of printing this publication some of the tax forms/schedules for Tax Year 2000 may not have been finalized.  Therefore, the forms and schedules in the Record Layout Section of this publication may be subject to change.  If there are any changes to the forms/schedules record layout or validation criteria, we will issue a change page(s), as well as display the change on the Electronic Filing Systems Bulletin Board.**

# M A I L I N G   I N S T R U C T I O N S

ALL MAIL THAT INCLUDES A REMITTANCE FOR PAYMENT OF ELECTRONICALLY FILED FORM 1041 BALANCE DUE RETURNS **MUST** BE MAILED TO THE FOLLOWING ADDRESS:

> Internal Revenue Service
> P O Box 21028   DP 2720
> Philadelphia, Pa.  19114-0528

NOTE:   THE ABOVE ADDRESS WILL NOT ACCEPT FEDERAL EXPRESS MAIL. FOR FEDERAL EXPRESS MAIL YOU MUST USE THE MAILING ADDRESS BELOW:

FOR MAIL THAT DOES NOT INCLUDE A REMITTANCE YOU MUST USE THE FOLLOWING ADDRESS:

> Philadelphia Submission Processing Center
> ELF Processing Support Section   DP 2720
> 11601 Roosevelt Blvd.
> Philadelphia, Pa.  19154

x

# CHANGES FOR TAX YEAR 2000

## GENERAL

1. We have expanded the program to include the following new forms / schedules:

   **Form 2439** - Notice to Shareholder of Undistributed Long-Term Capital Gains

   **Form 4136** - Credit for Federal Tax Paid on Fuels

   **Form 4970** - Tax on Accumulation Distribution of Trusts

   **Form 4972** - Tax on Lump-Sum Distributions

   **Form 8582-CR** – Passive Activity Credit Limitations

   **Schedule H (Form 1040)** – Household Employment Taxes

2. Validation criteria for Reject Codes 320 and 321 has been removed. All fields requiring validation which previously fell into the categories of either **"Yes / No or Blank"** or **"Yes / No"** have been moved to Reject Code 322 as individual **"X or Blank"** boxes. Additional fields have been added to accommodate this change. See Reject Code 322 and the individual form/schedule record layouts.

3. We have eliminated the **RESERVED** Field (9998) from all Record Layouts and removed the field number (9999) associated with the **RECORD TERMINUS CHARACTER.**

**RECORD LAYOUTS** - (Please see individual form/schedule Record Layouts for details of changes identified below.)

1. **FORM 1041:**
   a) The following **new fields** have been added: Field # (s)1225, 1366, 1367, 1368, 1395, 1425, 1435, 1452, 1460, 1505.
   b) The description of following fields has changed from **NO ENTRY** to **N**: Field # (s)0710, 0720, 0740, 1365.
   c) Alternative Minimum Tax, Schedule G, Line 6 has moved to **new Line 1c**. As a result Field 1360 has been deleted and the Form References for Field #(s)1230, 1365 and 1370 have changed.
   d) The following fields are now identified as "Yes Box" and have a new Field Description of **"X" or Blank**: Fields 1390, 1420, 1430, 1450, 1455, 1500.
   e) The Field Description for Field #1850 has changed form **N** to **N\*\*\*** to reflect a positive only number.
   f) The statement identifiers for Field #(s)0690,1380, and 1458 have been changed from **"\*"** to **"@"**.
   g) The Zip Code is now included in Field #0880 with a new length of 39.
   h) Field #0890 is now Preparers Firm Telephone Number with a length of 10 and a Field Description of N or Blank.

2. **SCHEDULE C:**
   a) The following **new fields** have been added: Field #(s)0009, 0125, 0635, 0785, 0795, 0805, 0815.
   b) The following fields are now identified as "Yes Box" and have a new Field Description of **"X" or Blank**: Field #(s)0120, 0630, 0780, 0790, 0800, 0810.

3. **SCHEDULE C-EZ:**
   a) The following **new fields** have been added: Field #(s)0009, 0175, 0185, 0195, 0205.
   b) The following fields are identified as "Yes Box" and have a new Field Description of **"X" or Blank**: Field #(s)0170, 0180, 0190, 0200.

4. **SCHEDULE E:**
   a) The following **new fields** have been added: Field #(s)0075, 0085, 0095.
   b) The following fields are identified as "Yes Box" and have a new Field Description of **"X" or Blank**: Field #(s)0070, 0080, 0090.

5. **SCHEDULE F:**
   a) The following **new fields** have been added: Field #(s)0009, 0085.
   b) Field #0080 is now identified as "Yes Box" and has a new Field Description of **"X" or Blank.**
   c) Statement identifier for Field #0250 has been changed from **"*"** to **"@".**

6. **SCHEDULE H (FORM 1040):** See new record layouts.

7. **FORM 1116:** A new line (31) has been added resulting in the following changes:
   a) A new numeric field #1235 has been added for line 31.
   b) The Form Reference for Field #1240 has changed to PT IV  32.
   c) The Identification for Field #1250 has changed to Line 31 Minus Line 32 and the Form Reference is now PT IV  33.

8. **FORM 2439:** See new record layouts.

9. **FORM 3468:** Part II of this form has been revised significantly.  The entire form has been renumbered.  **New fields** added are Field #(s)0025, 0045, 0140, 0150, 0165.  See the new record layouts.

10. **FORM 4136:** See new record layouts.

**11. FORM 4562:**

**a)** The following **new fields** have been added:  Field #(s)0815, 0825, 1395, 1405, 1415, 1465, 1475, 1485, 1535, 1545, 1555, 1605, 1615, 1625, 1675, 1685, 1695, 1745, 1755, 1765, 1775, 1785, 1795, 1805, 1815.

**b)** The following statement fields have been renumbered:  0055 to 0115, 0187 to 0705, 0830 to 1105, 1110 to 1325, 1345 to 1735, 1385 to 1768, 1820 to 1965.

**c)** Field lengths have changed as follows:
Field #0020 - now 30 characters;
Field #(s)0060, 0090, 1830, 1890 - now 20 characters;
Field #(s)0220, 0270, 0320, 0370, 0420, 0470, 0900, 0990, 1080 - now 7 characters;
Field #(s)1350, 1360, 1370, 1380, 1420, 1430, 1440, 1450, 1490, 1500, 1510, 1520, 1560, 1580, 1590, 1630, 1640, 1650, 1660, 1700, 1710, 1720, 1730 - now 6 characters;
Field #(s)1860, 1920 – now 9 characters.

**d)** The following fields are now identified as "Yes Box" and have a new Field Description of **"X" or Blank**:  Field #(s)0810, 0820, 1390, 1400, 1410, 1460, 1470, 1480, 1530, 1540, 1550, 1600, 1610, 1620, 1670, 1680, 1690, 1740, 1750, 1760, 1770, 1780, 1790, 1800, 1810.

**12. FORM 4684:**  The following fields are now identified as positive only (***):
Field #(s)0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820.

**13. FORM 4797:**

**a)** The following statement fields have been renumbered:  0030 to 0345, 0680 to 0995, 1390 to 2195.

**b)** A new statement field, #2475, has been added.

**c)** A new Field #1275, Pal Indicator, has been added.

**d)** The Field Length for Field #(s)1400, 1640, 1880, 2120 has changed from 50 characters to 40 characters.

**14. FORM 4835:**

**a)** A new "X" or Blank field, #0035, has been added.

**b)** Field #0030 is now identified as "Yes Box" and has a new Field Description of "X" or Blank.

**c)** The Identification for Field #0330 has changed to FORM 1098 EXPLANATION.

**d)** The Identification for Field #0340 has changed to FORM 1098 NAME/ADDRESS.

**e)** The statement identifiers for Field #(s)0100 and 0165 have changed from **"*"** to **"@"**.

**15.** **FORM 4970:** See new record layouts.

**16.** **FORM 4972:** See new record layouts.

**17.** **FORM 6198:**
    **a)** The Field Length of Field #0020 has increased from 72 to 80 characters.
    **b)** The Field Length of Field #0060 has decreased from 20 to 6 characters and the Field Description is now "STMbnn" or Blank.
    **c)** A new field, #0065, has been added.

**18.** **FORM 6252:**
    **a)** The following **new fields** have been added:  Field #(s)0055, 0065, 0075, 0295, 0305.
    **b)** The following fields are now identified as "Yes Box" and have a new Field Description of "X" or Blank:  Field #(s)0050, 0060, 0300.
    **c)** Field #0290 is now identified as RELATED PARTY IDENTITY with a length of 40 characters.

**19.** **FORM 8271:**
    **a)** A new field, #0009, has been added.
    **b)** The entire form has been renumbered.  See the new record layouts.
    **c)** The literal "nobnotifica" has been added to the Field Description of the following fields:  Field #(s)0040, 0080, 0120, 0160, 0200, 0240, 0280, 0320, 0360, 0400.

**20.** **FORM 8582-CR:** See new record layouts.

**21.** **FORM 8824:**
    **a)** The following new fields have been added:  Field #(s)0025, 0035, 0175, 0185, 0305, 0345, 0385, 0395.
    **b)** The Field Description for Field #(s)0380 and 0390 has changed to A/N or Blank.
    **c)** The statement identifier (*) has been removed from Field #(s)0020 and 0030 and the Field Description has changed to A/N or Blank.
    **d)** The entire form has been renumbered.  See the new record layouts.

**22.** **SUMMARY RECORD:**  The description for all fields containing the Field Description "Only One Allowed" has been changed to "**RANGE: 0 – 1**".

## VALIDATION

**1.** The following Reject Codes have been revised to include all new and renumbered forms and schedules as appropriate:  Reject Codes 124, 148, 150, 160, 164, 270, 272,  282.

2.    **REJECT CODE 270:**  The individual numeric field numbers are no longer listed for each form and schedule.  Refer to the appropriate record layouts.

3.    **REJECT CODE 272:**
        Form 1041 - Field #(s)1225, 1850 have been added.
                Field #1360 has been deleted.
        Form 4684 - Field #(s)0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820
                have been added.

4.    **REJECT CODE 308:**  This reject code has been revised to add two additional fields and corresponding STM reference fields.

5.    **REJECT CODE 316:**  Field #0200 has been changed to #0220 and #0210 has been changed to #0225.

6.    **REJECT CODE 318:**
        Form 1041 – Field #(s)0710, 0720, 0740, 1365 have been deleted.
        Schedule H – Field #(s)0015, 0020, 0175, 0185, 0195, 0250, 0260, 0270,
                0280, 0285, 0290, 0300, 0310, 0320, 0330, 0340, 0350,
                0360, 0370, 0375, 0380, 0390, 0400, 0410, 0420, 0440,
                0450, 0460, 0470, 0480, 0490, 0500, 0510, 0550 have been
                added.
        Form 2439 – Field #0050 has been added.

7.    **REJECT CODE 320 / 321:**  All forms and schedules have been moved to Reject Code 322 and this validation has been discontinued.

8.    **REJECT CODE 322:**  The following fields have been deleted:
        Form 3468            0015
        Form 8824            0085, 0088, 0175

9.    **REJECT CODE 322:**  The following fields have been added:
        Form 1041            1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452,
                            1455, 1460, 1500, 1505
        Schedule C           0120, 0125, 0630, 0635, 0780, 0785, 0790, 0795,
                            0800, 0805, 0810, 0815
        Schedule C-EZ        0170, 0175, 0180, 0185, 0190, 0195, 0200, 0205
        Schedule E           0070, 0075, 0080, 0085, 0090, 0095
        Schedule F           0080, 0085
        Schedule H           0040, 0045, 0050, 0055, 0060, 0065, 0150, 0155,
                            0170, 0180, 0190, 0540
        Form 2439            0010, 0020

| 9. | Form 3468 | 0020 |
| | Form 4136 | 0152, 0278, 0302 |
| | Form 4562 | 0810, 0815, 0820, 0825, 1390, 1395, 1400, 1405, 1410, 1415, 1460, 1465, 1470, 1475, 1480, 1485, 1530, 1535, 1540, 1545, 1550, 1555, 1600, 1605, 1610, 1615, 1620, 1625, 1670, 1675, 1680, 1685, 1690, 1695, 1740, 1745, 1750, 1755, 1760, 1765, 1770, 1775, 1780, 1785, 1790, 1795, 1800, 1805, 1810, 1815 |
| | Form 4835 | 0030, 0035 |
| | Form 4970 | 0070, 0080 |
| | Form 4972 | 0024, 0026, 0030, 0040, 0042, 0044, 0084, 0086, 0190, 0200, 0201, 0202 |
| | Form 6252 | 0050, 0055, 0060, 0065, 0300, 0305 |
| | Form 8582-CR | 0470 |
| | Form 8824 | 0080, 0090, 0100, 0175, 0185, 0195, 0200, 0210, 0220 |

10. **REJECT CODE 338:** This reject code has been revised to reflect Summary Record Field #(s)0386 and 0387 for Schedule F, Page 1 and Page 2 respectively.

11. **REJECT CODE 726:** This reject code has been revised to read "If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.

12. **REJECT CODE 728:** The referenced Alternative Minimum Tax, Schedule I Field has changed from #1360 to #1225 since it has been moved on the Form 1041.

13. **REJECT CODE 730:** Field #1360 (Alternative Minimum Tax, Schedule I) has been removed from this validation process.

14. **REJECT CODE 754:** This reject code has been revised to read "If Tax on Lump Sum Distributions (Field #1210) on Form 1041 Page 2 is other than blank or zero, and Form 4972 is not present, Field #1220 must equal "FORM8621ONLY".

15. **REJECT CODE 758:** This reject code has been revised to read "If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.

**16.** **REJECT CODE 760:** This reject code has been revised to read: "If Schedule F (Form 1040), Field #0040 (Account Method Cash) equals "X", then either Field #0300 or Field #0710 must be significant.

**17.** **REJECT CODE 762:** This reject code has been revised to read: "If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then either Field #0710 or Field #0950 must be significant.

**18.** **REJECT CODE 798:** This reject code has been revised to read "If Form 8824 is present and Field #(s)0020 through 0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain) must equal "STMbnn".

**19.** **REJECT CODE 799:** This reject code has been revised to read "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".

**20.** Numerous new reject codes (listed below by form/schedule) have been added. Please refer to Section 6 – Validation for specifics.

| Form/Sch | Reject Code |
|---|---|
| 1041 | 677, 729 |
| Sch C | 301 |
| Sch F | 759 |
| Sch H | 334, 335, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818 |
| 1116 | 820, 821 |
| 2439 | 363, 825, 826, 827 |
| 3468 | 613, 614, 615, 617, 619, 621 |
| 4136 | 303, 384, 385, 835, 837, 838, 839, 540, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861 |
| 4970 | 387, 865, 866, 867, 868 |
| 4972 | 388, 389, 870, 871, 872, 873, 874, 875, 876 |
| 6252 | 584 |
| 8582-CR | 390, 391 |

# LEGEND FOR RECORD LAYOUTS

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

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

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

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

   FIELDS WITH EITHER ONE OF THESE SIGNS ARE THE ONLY FIELDS THAT ARE ALLOWED STATEMENT RECORDS.

4. A FIELD NUMBER PRECEDED BY A "+" SIGN INDICATES THAT THIS IS A RELATED FIELD THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISKED FIELD.

5. FIELDS MAY BE BLANK FILLED IF THE INFORMATION THAT IS REQUESTED DOES NOT APPLY.

# GLOSSARY

1. **ACKNOWLEDGMENT REPORT** - A hardcopy acknowledgment issued by the IRS and sent to all Form 1041 electronic/magnetic media transmitters. The Acknowledgment Report contains information specifying the status of each return within a return file. It specifies which returns were accepted or rejected by the IRS programs or which returns were duplicate. The acknowledgment also includes information describing the transmitter and counts of the returns processed.

2. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes A-Z (UPPER CASE ONLY), 0-9 and certain special characters where specified.

3. **ASCII** - American Standard Code for Information Interchange

4. **BLOCK** - A group of several records

5. **BYTE COUNT** - The first field in any record. The Byte Count field has four characters and its value must include the total count of the record as shown in the record layouts.

6. **EBCDIC** - Extended Binary Coded Decimal Interchange Code

7. **EIN** - Employer Identification Number. A nine (9) digit numeric which identifies an entity or taxpayer.

8. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.

9. **ETIN** - Electronic Transmitter's Identification Number. An 8 digit identification number assigned by the Philadelphia Submission Processing Center to all participants in the electronic/magnetic media filing program who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the TRANS Record and the RECAP Record.

10. **LOGICAL RECORD** - A record within a block

11. **RECAP RECORD** - The RECAP Record is the <u>final</u> record within a Transmission and contains the <u>count for all the returns submitted within the file</u>. (<u>1 RECAP Record per file is REQUIRED</u>)

# GLOSSARY  (CONT'D)

12. **RECORD CONTROL INFORMATION** - The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)

13. **RECORD SENTINEL** - The second field on all records represented by four asterisks ("****").

14. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.

15. **REJECT CODE** - A three character number representing an invalid condition within a Form 1041 return record or a transmission.     Reject codes are set by the IRS validation programs and are listed in the Acknowledgment Report.

16. **SIGNIFICANT ENTRIES** - Fields that contain numeric or alphanumeric values other than blanks or zeros.

17. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.

18. **SUMMARY RECORD (SUM)** - The Summary Record is the final record within a return.  This record will contain magnetic tape filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents retained by the magnetic tape filer for subsequent submission to the IRS.  REQUIRED

19. **TRANSMISSION OR TRANS RECORD** - The first record of a transmission which identifies the electronic/magnetic media  transmitter.  (1 TRANS RECORD PER FILE IS REQUIRED)

20. **TRANSMISSION** - Submission of tax returns for Form 1041 via telephone lines or using magnetic media (magnetic diskettes or magnetic tape).

21. **TRANSMITTER** - Submits Form 1041 tax returns to the IRS via telephone lines or on magnetic media, in a format that IRS can process, as specified in this publication.

# SECTION 1  DATA  COMMUNICATIONS

## .01    MAGNETIC TAPE FILE SPECIFICATIONS

In most instances, the Philadelphia Submission Processing Center will be able to process any compatible tape files.  Tape files must meet the following criteria:

| | | | |
|---|---|---|---|
| (1) | Type of Tape | - | 0.5 inch (12.7mm) wide, computer-grade, magnetic tape on reels of up to 2400 feet (731.52m) |
| (2) | Tape Thickness | - | 1.0 or 1.5 mils |
| (3) | Reel Diameter | - | 10.5 inch (26.67cm), 8.5 inch  (21.59cm), or 7 inch (17.78cm) |
| (4) | Recording Density | - | 6250 or 1600 BPI (bits per inch) density |
| (5) | Parity | - | Odd |
| (6) | Interrecord Gap | - | 3/4 inch |
| (7) | Recording Mode | - | 9 channel EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Code for Information Interchange) |
| (8) | Track | - | 9 Track unlabeled tape |
| (9) | Recording Format | - | Fixed or variable |
| (10) | File Format | - | Standard Interchange (Variable blocks format)  - Records cannot span reels or volumes |

A physical label **(see Exhibit 5)** should be affixed to the exterior of the tape with the following information:

(1)    NAME OF TRANSMITTER

(2)    ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)

(3)    KIND OF RETURN - FORM 1041 DATA

(4)　　CHARACTER CODE (ASCII OR EBCDIC)

(5)　　RECORDING DENSITY (6250 BPI OR 1600 BPI)

(6)　　DATA DESCRIPTION (TEST DATA, LIVE DATA, OR ENTITY DATA)

(7)　　NUMBER OF TAPES (Indicate sequence number (e.g. "1 of 3", "1 of 2", etc.))

(8)　　NUMBER OF RETURNS
　　　　NUMBER OF RETURNS WITH REMITTANCES

## .02 FLOPPY DISKETTE SPECIFICATIONS

In most instances, the Philadelphia Submission Processing Center will be able to process any compatible floppy disk file. Floppy disk files must meet the following criteria:

(1)　5 1/4 -　　Soft sectored, double sided, double density, 360 KB capacity; or

　　　　　　　　double sided, high density, 1.2 MB capacity

(2)　3 1/2 -　　Double sided, double density, 720 KB capacity; or

　　　　　　　　double sided, high density, 1.44 MB capacity

(3)　Diskette Format　　-　　Standard MSDOS 2.1 or higher

(4)　Record Format　　-　　Fixed or variable

(5)　File Format　　-　　Variable blocked format Records cannot span diskettes.

(6)　Character Code　　-　　ASCII (American Standard Code for Information Interchange)

A physical label (**see Exhibit 5**) should be affixed to the exterior of the diskette with the following information:

(1)　　NAME OF TRANSMITTER

(2)　　ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)

(3)     KIND OF RETURN - FORM 1041 DATA

(4)     CHARACTER CODE (ASCII)

(5)     DATA DESCRIPTION (LIVE, TEST, ENTITY)

(6)     NUMBER OF DISKETTES (Indicate sequence number (e.g. "1 of  3",
        "1 of 2", etc.))

(7)     NUMBER OF RETURNS
        NUMBER OF RETURNS WITH REMITTANCES

## .03  TRANSMISSIONS VIA TELEPHONE LINES

Form 1041's can be transmitted to the IRS using the IRS Bulletin Board and can be accessed via dial-up telephone lines at speeds from 2,400 to 56,000 bps.  The speed is automatically negotiated for connection at the speed of the calling modem. Standard Asynchronous protocols that may be used are:

                P - Prompted ASCII
                C - ASCII, XON after <CR> rcvd
                A - ASCII, XOFF/XON flow control
                X - XMODEM
                O - XMODEM-1k
                Y - YMODEM (Batch)
                G - YMODEM-g (Batch)
                S - SEAlink
                K - KERMIT
                W - SuperKERMIT (Sliding Windows)
                Z - ZMODEM-90(Tm)

Filers who wish to transmit via modem must coordinate a test transmission with the Philadelphia Submission Processing Center.  Please call the ELF Processing Support Section at (215) 516-7533 (not toll free) or 1-800-829-6945 (toll free) for additional information.

The Philadelphia Submission Processing Center will upload the Acknowledgment Report for those filers who have transmitted their returns via modem.  Allow at least 48 hours for processing and generation of the Acknowledgment Report before checking for a mail message notifying you that the report is in your file.

# SECTION 2  FILE  FORMAT

## .01  GENERAL DESCRIPTION

All transmission data must be in ASCII or EBCDIC format.  Do not transmit binary fields.

(1)     All logical records must be transmitted (via magnetic tape, diskette or electronically) in a series of logical blocks.  A four-byte counter must precede each logical record within a block (maximum size of a block is 28,672 characters per 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:**     **If transmitting electronically, utilize space compression to decrease transmission time.**

The IRS computer system used to process Form 1041 returns requires that the total byte count of any given record must be a multiple of 4 (divisible by 4).  Therefore, in some records, a "Reserved" field with a value of Blank(s) has been added for padding to comply with this requirement. If the ANSI (American National Standards Institute) byte count convention is used, the transmitter must follow the same total byte specifications.

> **NOTE:**     **Do not use IBM Byte Counts.  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 the Record Terminus character ("#") as its last significant byte.  We have made provisions in the IRS programs to allow for non-significant padding following the Record Terminus character only within an UNBLOCKED (one record per block) format.  Blanks may be added after the Record Terminus Character to fill up a physical block size (blank padding should never separate logical records within a block).  This padding (within the UNBLOCKED record format) is permitted to accommodate all the different computer systems being used to format the data.

(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 as specified in **Section 9**).

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 5,000 Form 1041 tax returns.  Large return files (with up to a maximum of 5,000 returns, including attached forms and schedules) may be transmitted on more than one magnetic tape or floppy disk.  It is important to remember that a tax return must never be spanned between magnetic tapes or floppy disks.

(5)     In magnetic tape and diskette files, the recognition of the Record Terminus Character ("#") followed by an End of Volume (EOV) marker (one tape mark), will indicate that there are still more tapes/floppy disks to be read. A return cannot be split between tapes.  Otherwise, the recognition of the Record Terminus character followed by End of File (EOF) marker (two tape marks), will indicate the last record of the tape file.

(6)     The first record on a transmitted file (the TRANS Record) contains information regarding the transmitter and file format.  This record should be followed by the records comprising a tax return being transmitted. The last record on a transmitted file (the RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

(7)     The TRANS Record also uniquely identifies each file transmitted.
Field #0090 (Transmission Sequence Number) of the TRANS Record is used for this purpose.

(8)     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 the Record Layouts **(Section 9)**. In addition, a variable field/record format option is acceptable.  See details under Variable Length Option.

(9)     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).

**EXCEPTION:**     **The variable length option REQUIRES significant fields only.**

## .02  RETURN SEQUENCE ORDER

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

(1)     Transmission or TRANS Record (REQUIRED)

(2)     Return (RET) Record (REQUIRED)

(3)     Schedule (SCH) Records - transmit in ascending alpha sequence.

(4)     Form (FRM) Records - transmit in ascending numeric sequence.

(5)     Statement (STMbnn) Records for forms and schedules other than Schedule K-1.

(6)     Schedule K-1 records - transmit in ascending numeric sequence.

(7)     Statement K1 - must follow the corresponding Schedule K-1.

(8)     Federal/State Requirements

(9)     Summary Record (REQUIRED)

(10)    RECAP Record - (REQUIRED)

## .03   SEQUENCE AND DESCRIPTION OF A TAX RETURN

A complete tax return of Form 1041 must consist of all logical records pertaining to it in the following sequence:

(1)     Form 1041 (U.S. Income Tax Return for Estates and Trusts) Page 1 and 2 (REQUIRED) Page 3 and 4 (OPTIONAL)

(2)      Schedule C (Form 1040) (Profit or Loss From Business)
Page 1 and 2; more than 1 schedule may be present.

(3)      Schedule C-EZ (Form 1040) (Net Profit From Business)
Page 1; more than 1 schedule may be present.

(4)      Schedule D (Form 1041) (Capital Gains and Losses)
Page 1 and 2; only one allowed.

(5)      Schedule E (Form 1040) (Supplemental Income and Loss)
Page 1 and 2 (page 1 is not required if page 2 is present); more than 1
schedule may be present.

(6)      Schedule F (Form 1040) (Profit or Loss From Farming)
Page 1 and 2; more than 1 schedule may be present.

(7)      Schedule H (Form 1040)  (Household Employment Taxes)
Page 1 and 2; more than 1 schedule may be present.

(8)      Schedule J (Form 1041) (Trust Allocation of an Accumulation Distribution)
Page 1 and 2; more than 1 schedule may be present.

(9)      Form 1116 (Foreign Tax Credit)
Page 1 and 2; more than 1 form may be present.

(10)     Form 2210 (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
Page 1, 2, 3 (page 2 is required when page 3 is filed); only one allowed.

(11)     Form 2210F (Underpayment of Estimated Tax by Farmers and Fishermen)
Page 1; only one allowed.

(12)     Form 2439 (Notice to Shareholder of Undistributed Long-Term Capital Gains)
Page 1; more than 1 form may be present.

(13)     Form 3468 (Investment Credit) Page 1; only one allowed.

(14)     Form 4136 (Credit for Federal Tax Paid on Fuels)
Page 1 and 2; only one allowed.

(15)     Form 4255 (Recapture of Investment Credit)
Page 1; more than 1 form may be present.

(16)    Form 4562 (Depreciation and Amortization)
Page 1 and 2 (page 2 is not required, but page 1 is required when page 2 is present; more than one form may be present.

(17)    Form 4684 (Casualties and Theft)
Page 1 and 2; more than 1 form may be present.

(18)    Form 4797 (Sale of Business Property)
Page 1 and 2; only one allowed.

(19)    Form 4835 (Farm Rental Income and Expenses);
Page 1; more than 1 form may be present.

(20)    Form 4952 (Investment Interest Expense Deduction)
Page 1; only one allowed.

(21)    Form 4970 (Tax on Accumulation Distribution of Trusts)
Page 1; only one allowed.

(22)    Form 4972 (Tax on Lump-Sum Distributions)
Page 1; more than one form may be present.

(23)    Form 6198 (At Risk Limitation) Page 1; more than 1 form may be present.

(24)    Form 6252 (Installment Sale Income)
Page 1; more than 1 form may be present.

(25)    Form 8271 (Investor Reporting of Tax Shelter Registration Number)
Page 1; more than 1 form may be present.

(26)    Form 8582 (Passive Activity Loss Limitation) Page 1; only one allowed.

(27)    Form 8582-CR (Passive Activity Credit Limitations)
Page 1 and 2;  only one allowed.

(28)    Form 8801 (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
Page 1 and 2; only one allowed.

(29)    Form 8824 (Like Kind Exchanges)
Page 1 and 2; more than 1 form may be present.

(30)    Form 8829 (Expenses for Business Use of Your Home)
Page 1; more than 1 form may be present.

(31)  Statement ("STMbnn", "STMb97" and "STMb98") statement records for forms/schedules other than Schedule K-1; more than 1 STM98 may be present.

(32)  Schedule K-1 (Beneficiary's Share of Income, Credits, Deductions, etc.); more than 1 Schedule K-1 may be present.

(33)  Statement for Schedule K-1 (STMb99) - must follow the corresponding Schedule K-1.

(34)  Summary Record
      1 Summary record per tax return (REQUIRED).

**NOTE:**  **For any of the forms or schedules listed above having more than 1 page, Pages 2, 3 and/or 4 do not have to be submitted if there are no entries.  However, if a Page 2, 3 and/or 4 have entries, a Page 1 must also be present.**

**EXCEPTION:**  **Only Pages 1 & 2 of the Form 1041 are required.  If Page 4 of Form 1041 is needed, Page 3 is always required.  Page 1 of Schedule E is not always required when Page 2 is filed.**

.04  **FILER INFORMATION:** (Information relating to a file submitted by a filer.)

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

(2)  Each file must contain only complete returns.

(3)  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 be rejected. (Except in cases where multiple forms require that one page be present if the other is.)

(4)  The first record of a transmission is the TRANS Record.

    1.  The first series of records of a tax return consists of Form 1041 Page 1, Form 1041 Page 2, and optional Form 1041 Page 3, and/or Page 4.

    2.  The second series of records are the Schedule Records (excluding Schedule K-1).  **See Section 9 Record Layouts for format**.  They must be in ascending alpha sequence.

3.  The third series of records are the Form Records. **See Section 9 Record Layouts for format**. They must be in ascending numeric sequence.

4.  Statements are the fourth series of records (excluding statement for Schedule K-1). They can be used by the electronic filer only when the number of data items exceeds the number that can be contained in the space provided on the printed form or schedule or when a statement of explanation is required for a specific condition.

5.  Schedule K-1 records are the fifth series of records. They must be in ascending numeric sequence.

6.  Statements for Schedule K-1's should follow the corresponding Schedule K-1 in ascending numeric sequence.

(5) A Summary Record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.

(6) The end of a logical transmission (magnetic tape, floppy diskette or electronic) will be signaled by the literal "RECAP" (Field #0000 in the Record ID) followed by the RECAP Record data, the Record Terminus Character and the (EOF, End of File marker (two tape marks)).

## .05   FIXED LENGTH OPTIONS

The fixed record length option requires that the complete tax form be transmitted exactly as defined in **Section 9** and all fields must be present. The fixed format will be indicated by an "F" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record.

## .06   VARIABLE LENGTH OPTIONS

The variable length option provides for the transmission of only key fields and significant data fields within a return record. The TRANS, Statement, Summary & RECAP records must be transmitted in a fixed format and data must appear in the correct byte positions and be blank-filled when data is not present.

(1) The variable format will be indicated by a "V" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record. In variable 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 presented with Field numbers. See example on page 12.**

(2)    The beginning of Record Control Information (the first 42 characters including the Byte Count plus Start of Record Sentinel) and the Record Terminus Character remain in the same fixed format shown; the individual data fields need only contain the significant data (i.e. no leading zeros or trailing spaces). The TRANS, Statement, Summary and RECAP records, which are not keyed to field numbers, must be full length expanded records.

(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:

   1.    For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.

   2.    For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive values. For negative values in a gain/loss field, the minus sign ("-") must be present, trailing the number.

   3.    For alphanumeric fields, there cannot be leading blanks. Trailing blanks may be dropped, i.e., left justified.

   4.    For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.

   5.    The field identification number may contain four characters. If the field identification number in the record layouts contain three (3) characters, <u>a leading zero</u> may be inserted.

6. Data with no intervening spaces is linked together to the field identification number.

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. THE BYTE COUNT FOR VARIABLE FORMAT RECORDS IS AN ACTUAL BYTE COUNT, NOT THE BYTE COUNTS SPECIFIED IN SECTION 9, RECORD LAYOUTS.

**EXAMPLE OF VARIABLE RETURN RECORD:**

0162****RETbbb1041bbPG01b123459679b199905b[07]01[0010]06011999[0020]05312000[
0030]BELM[0040]123459679[0060]BELMONT[0090]1020bSLUGUARD[0100]HYBLAbVALLE
Y[0110]GA[0120]22734#0123****RETbbb1041bbPG02b123459679b199905b01[0928]STMb
01[0940]2500[0945]STMb02[0950]1500[1190]X[1200]X[1280]3468[1410]Y[1450]Y#

1.   **Byte count (0162)**
2.   **Start Record Sentinel (****)**
3.   **Record - ID (RETbbb)**
4.   **Type (1041bb)**
5.   **Page Number (PG01b)**
6.   **Employer ID (EIN) (123459679)**
7.   **Filler (b)**
8.   **Tax Period (200005)**
9.   **Filler (b)**
10.  **Form 8453-F Indicator (01)**
11.  **Field Number (0010)**
12.  **Date (06012000)**
13.  **Record Terminus Char. (#)**
14.  **Byte Count of Page 2 and beginning of next record ID (0123)**

**EXAMPLE OF VARIABLE SCHEDULE RECORD:**

0129****SCHbbbDbbbbbPG01b123456789b0000001[0010]173056789[0030]WHIT
EHOUSE[0040]05252000[0050]09301999[1130]LIKE-KIND-EX[1210]150000#

1.   **Byte count (0129)**
2.   **Start Record Sentinel (****)**
3.   **Record - ID (SCHbbb)**
4.   **Type (Dbbbbb)**
5.   **Page Number (PG01b)**
6.   **Employer ID (EIN) (123456789)**
7.   **Filler (b)**
8.   **Schedule Occurrence Number (0000001)**
9.   **Field Number (0010)**
10.  **Data (173056789)**
11.  **Record Terminus Char. (#)**

**EXAMPLE OF VARIABLE FORM RECORD:**

0079****FRMbbb1116bbPG01b223457889b0000001[0010]123344789[0030]X[0090]X[029
0]WAGES#

1.   **Byte count (0079)**
2.   **Start Record Sentinel (****)**
3.   **Record - ID (FRMbbb)**
4.   **Type  (Dbbbbb)**
5.   **Page Number (PG01b)**
6.   **Employer ID (EIN) (223457889)**
7.   **Filler (b)**
8.   **Form Occurrence Number (0000001)**
9.   **Field Number (0010)**
10.  **Data (123344789)**
11.  **Record Terminus Char. (#)**

# SECTION 3  TYPES  OF  RECORDS

## .01  TRANSMISSION RECORD  (REQUIRED)

The first record on each file must be the Transmission Record (TRANS) which 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 be followed by a Form 1041 page 2 and if needed, Form 1041, page 3 and/or 4.

## .03  SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Return Record and should be the second series of records.  Each Schedule Record within a Form 1041 return contains a Schedule Occurrence Number.  This number increases within the schedule itself.  If a return contains a Schedule D (only one allowed) and several Schedule K-1's the Schedule D Schedule Occurrence Number would be 0000001 on both pages 1 and 2.  The first Schedule K-1 Schedule Occurrence Number would also begin with 0000001 but would increase by one for each succeeding Schedule K-1 (i.e., 0000002, 0000003, 0000004, etc).  Each schedule should appear in ascending alphabetic order by schedule type.  For each schedule filed the appropriate summary count should be increased.

## .04  FORM RECORD

If Form Records are included in the return they should follow the schedules and should be the third series of records.  Each Form Record within a Form 1041 return contains a Form Occurrence Number.  This number increments within the form itself.  If a return contains several Form 1116's and a Form 2210 (only one allowed) the Form 2210 Form Occurrence Number would be 0000001 on all three pages (if all three pages are present).  The first Form 1116 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 but would increase by one for each succeeding Form 1116 (i.e., 0000002, 0000003, 0000004, etc).  Forms must be in ascending numeric sequence order.  For each form filed the appropriate summary count should be increased.

### .05 STATEMENT RECORD

(1)    The Statement Record (excluding K-1) is the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies "STM nn".  To determine how the data is to be formatted, consult the Record Layouts.  Statement Records are used ONLY WHEN:

    1.    The number of data items exceeds the number that can be contained in the space provided on the printed form or schedule.  Data must be provided on a separate Statement (STM) Record or a statement of explanation is required for a specific condition. (OPTIONAL)

        **NOTE:**    **References to this type of statement are marked with an "*" in Section 9, Record Layouts.**

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

        **NOTE:**    **References to this type of statement are marked with an "@" in Section 9, Record Layouts.**

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

(4)    After the EIN, each line of the statement data must equal 80 characters or bytes.  The total bytes for each line must equal 136.

(5)    Each Statement Record is given a sequential number from 01 to 96 (with 97, 98 and 99 reserved for Schedule D, J and K-1 respectively). 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.**

(6)     A statement for a return, schedule or form record will consist of at least one Statement Record.  There is a maximum of 4 pages with 50 lines per statement reference.  (Exception: "STMb97" for Schedule D, "STMb98" for Schedule J, and "STMb99" for Schedule K-1 have a limit of 99 pages per statement.)

(7)     The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #380 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 with the line numbering sequence starting with line one.

(8)     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.

(9)     Statement (STM 97) - Free form Statement Records specified for Schedule D.  The Statement Record for a Schedule D is used in place of paper attachments to the Schedule D.  Statement Records for Schedule D (STM 97) must have the same Employer Identification Number (EIN) as the corresponding Schedule D.

(10)    Statement (STM 98) - Free form Statement Records specified for Schedule J.  The Statement Record for a Schedule J is used in place of paper attachments to the Schedule J.  Statement Records for Schedule J (STM 98) must have the same Employer Identification Number (EIN) and Schedule J sequence number as the corresponding Schedule J.

(11)    Statement (STM 99) - 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 a limit of 999 Statement Records allowed for each Schedule K-1.  Statements related to each Schedule K-1 must have the same sequence number and Employer Identification Number (EIN) as the related Schedule K-1.  Schedule K-1 Statement Records must trail each corresponding Schedule K-1.  Each statement can consist of 99 pages with 50 lines each.

(12)    Statement  (Global) - Free form Statement Record used for part, or all of a schedule/form.

**.06    SUMMARY RECORD  (REQUIRED)**

The Summary Record will be 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 retained by the magnetic tape filer for subsequent submission to the IRS. **(See Section 9 Record Layouts for more information)**

**.07    RECAP RECORD  (REQUIRED)**

The RECAP Record is the final record in a return file.  Fields in this record cross reference the transmitters information from the first record of the transmission, the TRANS Record.  The RECAP Record contains a field that specifies the total return count for all the records submitted within the transmission.  **(See Section 9 Record Layouts.)**

# SECTION 4  TYPES  OF  CHARACTERS

The following will illustrate the various characters that are allowed in electronically filed returns.

**.01    ALPHA (A)**  A - Z   Upper case alpha characters only.  (Literals - must be in the exact character string as shown in the **Section 9 Record Layouts**)

**.02    NUMERIC (N)**  0 - 9  Numeric characters only  - must be right-justified, zero-filled (except as noted below)

(1)    Money amount field - 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 only are accepted, no cents.

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

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

(2)     Percentage fields for Form 1041 - 6 numerics
        Percentage fields for Schedule K-1 - 6 numerics

        Must be left-justified, zero-filled, no decimal points entered. (assumed to be between the left-most and the second left-most position).

        Non-significant percentage fields - zero-filled or blank.

        **EXAMPLE:   25.32% = 025320,  105% = 105000**
        **If less than 100% - precede with 1 zero**

(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 blank or zero filled. If using only 9 zip code characters, the last 3 remaining digits must be 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-fill unless otherwise specified in the Record Layout for that field.

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

**.03**     **ALPHANUMERIC (AN)** A - Z (Uppercase), 0 - 9 and special characters as listed below.  Literals - must be exact character string as shown in **Section 9** Record Layouts.

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

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

(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 | 4A | - | 2D | 60 |
| ] | 5D | 5A | & | 26 | 50 |
| # | 23 | 7B | / | 2F | 61 |
|   |   |   | % | 25 | 6C |

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

## .04   SPECIAL CASES FOR SPECIAL FIELDS

### (1)   TAX PERIOD:

1.   For the purpose of this publication the valid tax periods for tax year 2000, are:

   (a)   Calendar year returns - 200012.

   (b)   Fiscal year returns - 200101, 200102, 200103, 200104, 200105, 200106, 200107, and 200108.

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 (YYYY = year and MM = month).  For example, a return with a Calendar/Fiscal Year Ending of February 15, 2001 will be assigned a Tax Period of 200002. 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 Calendar/Fiscal Year Ending based on that month (i.e. if the ending date is August 3, 2001, the Tax Period field will be 200107 or if the ending date is August 25, 2001, the Tax Period is 200108).

**(2)    NAME CONTROL:**

1.    The Name Control (Field #0030) in the Return Record for a trust should be determined from the information specified on the name of the estate or trust line (Field #0060).  The Name Control consists of the first four characters of the surname, corporation, trust name or number.  The Name Control field for estates should be derived from the first four characters of the last name of the decedent.

**EXAMPLES:**

| Trusts/Estates | Name Control |
|---|---|
| **Appletree Trust Co. Trustees U/W of Kate B. Crabapple Dec'd (FBO Edna M. Rose)** | **CRAB** |
| **Treas. of the State of NC in Tr. for Jasmine Ins. Co.** | **JASM** |
| **GNMA Pool No. 008619 Chicago Bank TTEE** | **8619** |
| **Welfare Fund of International/Union of Operating Engineers/Locals 436 & 436B AFL-CIO  Locals 436 & 436B TTEE** | **WELF** |
| **Tstmtry. Trust UW Maggie Plum for Claudia Ivy & Warren Iris W. Verbena & Charles Plum c/o Willow & Plum** | **PLUM** |

2.    Disregard blanks between letters in the last name.  Omit punctuation marks, titles and suffixes.  Exclude the word "the" when followed by more than one word.

3.    For Indian tribes, use the name of the tribe.

4. For FNMA or GNMA Mortgage Backed Securities, use the first four digits of the trust number, disregarding any leading zeros. If there are fewer than four numbers, use the letters "GNMA" or "FNMA" for GNMA and FNMA Pools respectively to complete the name control.

**EXAMPLES:**

**GNMA Pool No. 00100, use 100G as the Name Control.**
**FNMA Pool No. 00100, use 100F as the Name Control.**

5. Before you determine the name control, take the following into consideration.

   (a) The first position can only be alpha and numeric characters, A-Z and 0-9.

   (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.

   (c) Intervening spaces between characters are not allowed.

   **EXAMPLES:**

   | INDIVIDUAL NAME | PRIMARY NAME CONTROL |
   | --- | --- |
   | John Brown | BROW |
   | John Lea-Smith | LEA- |
   | John Di Angelo | DIAN |
   | John O'Neil | ONEI |
   | John En, Sr. | EN |
   | Joe McCarty | MCCA |
   | Mary Smith & John Jones | SMIT |

Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Give particular attention to those names which incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

**EXAMPLES:**

| INDIVIDUAL NAME | PRIMARY NAME CONTROL |
|---|---|
| Pedro Paz-Ayala | PAZ- |
| Abdullah Allar-Sid | ALLA |
| Juan de la Rosa Y Obregon | DELA |
| Jose Alvarado Nogales | ALVA |
| Donald Vander Neut | VAND |
| Otto Von Wodtke | VONW |

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

**EXAMPLES:**

| INDIVIDUAL NAME | PRIMARY NAME CONTROL |
|---|---|
| Binh To La | LA |
| Kim Van Nguyen | NGUY |
| Nhat Thi Pham | PHAM |
| Jin-Zhang Qui & Yen-Yin Chiu | QUI |

**(3)    NAME LINE 1:**

1.    DO NOT ENTER MORE THAN 35 CHARACTERS!  You must abbreviate the name to fit within the allotted space.

2.    No leading or consecutive embedded blanks.  The only characters allowed are alpha, numbers, blank, and the special characters ampersand (&) and hyphen (-).  The left most position must be alpha.

3.    All apostrophes (') and any other punctuation characters, except the hyphen (-), and ampersand (&) must be omitted from names and the alphabetic characters must be shifted to the left in their place (e.g., O'Shea = OSHEA).

4.    Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

**(4)    NAME LINE 2:**

1.    Will be used for street addresses that require two lines or "In Care Of" address.  An "In Care of" address must be indicated by a percent character (%) followed by a space and the name which is in care of delivery.

> **EXAMPLE:   Mr. John Jones**
> **In Care of Alice B. Smith**
> **801 Brown St.**
>
> **ENTER AS:   JOHN JONES (Primary First Name,**
> **Primary Last Name)**
> **% ALICE SMITH   (Name Line 2)**
> **801 BROWN ST   (Street Address)**

2.    Is alphanumeric left justified and can have no leading or consecutive embedded spaces.  The only special characters allowed are space, ampersand (&), hyphen (-), slash (/) and percent (%) for in care of address.

**(5)    EIN:**  Must be 9 numeric characters, left justified 0 - 9.

**(6)    STREET ADDRESS:**

1.    Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).

2.    Only one intervening space may separate any two components. Periods should be deleted from these lines.

3.    The first position or character must be alphabetic or numeric.

4.    Enter the house number and street, route number, post office box, or box number.  The literal "NONE" must be entered in the street address if there is no data.

5. Special Instructions for Foreign Addresses: Enter street address, including province and or mailing code in Field #0090.

**EXAMPLE:**

**Field #0090 - "20 CHAMPS ELYSEE 75307 PARIS (7 blanks)"**
**Field #0100 - "FRANCE (16 blanks)"**
**Field #0110 - ". "**
**Field #0120 - "(12 blanks)"**
    **If Field #0090 requires more than 35 characters, abbreviate whenever possible.**

6. Special Instructions for Schedule K-1 Foreign Addresses: Enter street address in Field #0090, Name Line 2 (Beneficiary's).

**EXAMPLE:**

**Field #0090 - "20 CHAMPS ELYSEE (19 blanks)"**
**Field #0100 - "PARIS 75307 (24 blanks)"**
**Field #0110 - "FRANCE (16 blanks)"**
**Field #0120 - ". (1 blank)"**
**Field #0130 - "(12 blanks)"**

7. Words may be abbreviated, using the standard abbreviations in **Exhibit 1**, unless the word is a proper name.

| **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** |

8. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address field. The remaining address should be entered in the Name Line 2 field.

**EXAMPLE 1:**   **Mr. John Jones**
**801 N. Erie Street**
**P.O. Box 1502**
**Toledo, OH 43603**

| ENTER AS: | JOHN JONES (Primary First Name, Primary Last Name) |
| | 801 N ERIE ST  (Second Name Line) |
| | PO BOX 1502   (Street Address) |

| EXAMPLE  2: | Mr. John Jones |
| | P.O. Box 1502 |
| | 801 N. Erie St., Toledo, OH 43603 |

| ENTER AS: | JOHN JONES (Primary First Name, Primary Last Name) |
| | PO BOX 1502   (Second Name Line) |
| | 801 N ERIE ST  (Street Address) |

9. Enter college, building, post office branch as the address if no mailing address is given.

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

11. Always add ST, ND, RD, TH, to a numbered street or avenue.

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

12. Enter 1/2 as 1/2 (no spaces).

13. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.

14. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City field. **(See Exhibit 3 for list of valid APO/FPO City/State/Zip Codes).**

## (7)   CITY

The City field will be invalid if it contains characters other than alpha or blank. (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). **For foreign addresses:**  Enter name of country in this field, left-justified and blank-filled.   Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

**(8) STATE**

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **Exhibit 2** contains the standard Postal Service state abbreviations and **Exhibit 3** contains the valid City/State/Zip Code combinations for military personnel with an overseas address. These 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 ".b"**

**(9) 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. A valid entry for foreign addresses will be spaces.

# SECTION 5  ACKNOWLEDGMENT REPORT

The IRS will acknowledge all transmissions by sending an Acknowledgment Report **(see Exhibit 4)** to the transmitter. IRS computer programs will generate an acknowledgment (ACK) record set for each recognizable return received. The Acknowledgment Report is produced using the following components:

**.01  ACKNOWLEDGMENT FILE**

(1)    An acknowledgment file has the following components:

1. The original Transmission (TRANS) Record.
2. An ACK Record Set for each recognizable return received.
3. The RECAP Acknowledgment Record that includes counts for accepted and rejected returns.

(2)    If the entire transmission is rejected, the acknowledgment file will contain the original Transmitter (TRANS) Record, (If TRANS is present).

(3)    The first records on the acknowledgment file will be the same Transmission Record (TRANS) as the first record of the tax return file being acknowledged. **(See Section 9 Record Layouts for TRANS format.)** An ACK Record will be generated for each recognizable tax return in the transmission.

(4)     Up to 96 three-position Reject Codes may be furnished to the electronic filer per return.  Filers should use these codes to determine the source of the error causing the return or transmission to reject.  If more than the maximum number of reject conditions are identified, the last reject code will be "999".

(5)     The Reject Codes and references to validation criteria that caused the codes to be assigned are listed in **Section 6**.  Filers should use this information to resolve reject conditions.  When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Philadelphia Service Center for assistance.

## .02  THE ACKNOWLEDGMENT RECORD SET

An ACK Record set will always have at least one ACK Key Record and up to 96 ACK Error Records associated with it.

## .03  THE ACKNOWLEDGMENT KEY RECORD

The ACK Key Record will contain all of the identifying information for the returns it represents in the order in which they were transmitted.  It will also contain the Document Locator Number (DLN) assigned to each return by the IRS.

## .04     THE ACKNOWLEDGMENT ERROR RECORD

Each ACK Error Record will contain data defining the form, the page number for multi-page entries, the error record number, the field sequence number, and the 3 position error code defining the specific error encountered - for up to 96 unique errors per ACK report.  In addition, a 50 character error code explanation will appear on the hard copy Acknowledgment Report.

(1)     If an ACK Key Record contains an "R" in the Acceptance code field, the return has either been:

(a)     rejected due to errors involving the return format, inconsistency, or data errors in a key field and must be corrected and resubmitted to the IRS, **OR**;

(b)     identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for that Primary EIN or 2 or more returns with the same Primary EIN have been submitted on one transmission).

(2)    Any tax return with an "A" in the Acceptance 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.

>    **NOTE:**    **If you elect to receive the acknowledgment report in an ASCII file via the Philadelphia Submission Processing Center bulletin board, you must indicate this selection in the TRANS Record, Field #0200, "Electronic Acknowledgment Indicator".**

## .05    CLIENT ID

Utilizing the CLIENT ID (Field #0005) in the Summary Record will generate multiple Acknowledgment Listings for one transmission.  Each listing will be identified by the Client ID.  This is beneficial for a transmitter who requires a listing for each client, or a bank that needs listings for different departments.

# VALIDATION CRITERIA

## SECTION 6  VALIDATION - TRANSMISSION AND RETURN (GENERAL)

The numbers in the left margin indicate the Error Reject Code (ERC) for Transmission Rejection Criteria, General Rejection Criteria, and Specific Criteria by form.  The error reject code values will be generated and listed on the Acknowledgment Report whenever an invalid condition is met.

### .01    TRANSMISSION AND RETURN REJECTION CONDITIONS

**TRANSMISSION REJECTION CONDITIONS**:  The following conditions must exist or the entire transmission will be rejected.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
|---|---|
| **002** | A duplicate Transmission (TRANS) is not allowed. |
| **004** | If the Julian date (Field #0080) on the Transmission (TRANS) Record is not between the valid range of 001 and 366. |
| **006** | The following fields on the Transmission (TRANS) Record must be numeric and not equal to zeros (Field #0020, 0070, 0090) and Field #0040 must be significant. |
| **010** | If the Transmission (TRANS) Record is out of sequence or missing.  **(This should be the first record in the transmission).** |
| **012** | If the transmission date (Field #0060) on the Transmission (TRANS) Record is not valid.<br><br>**VALID FORMAT:    MMDDYYYY** |
| **014** | If the Return Form Type (Field #0120) on the Transmission Record is not equal to "1041bb". |
| **016** | If the File Location Code on the Transmission Record (Field #0050) is not valid.<br><br>**VALID:  1, 2 or 3.** |

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
|---|---|

===================================================================

**022**    If the RECAP Record is out of sequence or missing.  **(The RECAP Record should be the last record submitted on the transmission).**

**026**    If the Electronic Transmitter Identification Number  (ETIN) (Field #0070) on the Transmission (TRANS) Record is not equal to the ETIN (Field #0020) on the RECAP Record.

**028**    If the Julian date (Field #0080) on the Transmission (TRANS) Record is not equal to the Julian date (Field #0030) on the RECAP Record.

**030**    If the Sequence Number (Field #0090) on the Transmission (TRANS) Record is not equal to the Sequence Number (Field #0040) on the RECAP Record.

**036**    If Field #0030 on the TRANS record is not equal to "V" for variable or "F" for fixed length data.

**RETURN REJECTION CONDITIONS**:  If the following conditions exist, the entire return will be rejected.

**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)**

**038**    Cannot recognize records transmitted.
       **(FIXED AND VARIABLE LENGTH DATA)**

**040**    If record has invalid record length
       **(FIXED LENGTH DATA ONLY)**

**042**    If record is missing the Record Terminus Character(#).
       **(FIXED AND VARIABLE LENGTH DATA)**

**044**    Byte count not numeric.
       **(FIXED AND VARIABLE LENGTH DATA)**

| REJECT<br>CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL<br>RECORDS) |
|---|---|

=====================================================================

**048**       First character after Record-Control-Information (position 43) 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 not three or four characters in length.
**(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)**

**.02**    **RETURN REJECTION - GENERAL CONDITIONS**

The following general data control conditions pertain to the logical records
included in a Form 1041 return.

**102**       If the Tax Period (Field #0005) on Form 1041 is not in the valid format.
**(Follow the specifications in Section 4.04(1) of this publication.)**

**104**       If the Tax Period (Field #0005) on Form 1041 is equal to 200012 and the Fiscal
Year Ending (Field #0020) on the Return Record is not equal to December 31,
2000 (12312000) or spaces.

**REJECT CODE** | **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)**

========================================================================

**106**    If the Tax Period (Field #0005) on Form 1041 is equal to 200101 through 200108 and the Fiscal Year Ending (Field #0020) on the Return Record is not equal to 01012001 through 08312001.

**108**    If the Tax Period (Field #0005) on Form 1041 is equal to 200101 through 200108 and the Fiscal Year Beginning (Field #0010) or the Fiscal Year Ending (Field #0020) is equal to blanks.

**110**    If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.

**120**    A Short Period return due to a change in the accounting period will be rejected.

**124**    The following Forms/Schedules must be submitted in the proper sequence as illustrated below:

| Form 1041 | Page 1 & 2 | REQUIRED |
|---|---|---|
|  | Page 3 & 4 | Optional |
| Schedule C | Page 1 & 2 | Optional ** |
| Schedule C-EZ | Page 1 | Optional |
| Schedule D | Page 1 & 2 | Optional ** |
| Schedule E | Page 1 & 2 | Optional |
| Schedule F | Page 1 & 2 | Optional ** |
| Schedule H | Page 1 & 2 | Optional ** |
| Schedule J | Page 1 & 2 | Optional ** |
| Form 1116 | Page 1 & 2 | Optional ** |
| Form 2210 | Page 1, 2 & 3 | Optional ** |
| Form 2210F | Page 1 | Optional |
| Form 2439 | Page 1 | Optional |
| Form 3468 | Page 1 | Optional |
| Form 4136 | Page 1 & 2 | 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 4835 | Page 1 | Optional |
| Form 4952 | Page 1 | Optional |
| Form 4970 | Page 1 | Optional |

**REJECT CODE**     **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)**

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| 124 | Form 4972 | Page 1 | Optional |
|---|---|---|---|
| | Form 6198 | Page 1 | Optional |
| | Form 6252 | Page 1 | Optional |
| | Form 8271 | Page 1 | Optional |
| | Form 8582 | Page 1 | Optional |
| | Form 8582-CR | Page 1 & 2 | Optional ** |
| | Form 8801 | Page 1 & 2 | Optional ** |
| | Form 8824 | Page 1 & 2 | Optional ** |
| | Form 8829 | Page 1 | Optional |
| | Statement Records | | Optional |
| | Schedule K-1 | Page 1 | Optional |
| | Schedule K-1 | Statement Records | Optional |
| | State Records | | Optional |
| | Summary Record | | REQUIRED |

    **     **IF PAGE 2 IS PRESENT THEN PAGE 1 IS REQUIRED EXCEPT FOR SCHEDULE E. (SCHEDULE E, PAGE 1 IS NOT REQUIRED EVEN IF PAGE 2 IS FILED.)**

**128**     Duplicate return submitted.

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

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

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

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

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

    If the Form Occurrence Number on page 2 or 3 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.

**REJECT   VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE      RECORDS)**
=====================================================================
**160**    The Employer Identification Number (EIN) of each Return/Schedule/Form
           listed below must equal the EIN of its Record ID Section.

           **RETURN/FORM/SCHEDULE**                    **FIELD NUMBER**

           Form 1041        Page 1                    0040
           Schedule C       Page 1                    0050
           Schedule C-EZ    Page 1                    0050
           Schedule D       Page 1                    0010
           Schedule E       Page 1                    0009
           Schedule E       Page 2                    1009
           Schedule F       Page 1                    0060
           Schedule H       Page 1                    0030
           Schedule J       Page 1                    0010
           Schedule K-1     Page 1                    0140
           Form 1116        Page 1                    0010
           Form 2210        Page 1                    0010
           Form 2210F       Page 1                    0010
           Form 2439        Page 1                    0120
           Form 3468        Page 1                    0010
           Form 4255        Page 1                    0009
           Form 4562        Page 1                    0010
           Form 4684        Page 1                    0010
           Form 4797        Page 1                    0010
           Form 4835        Page 1                    0020
           Form 4952        Page 1                    0010
           Form 4970        Page 1                    0060
           Form 4972        Page 1                    0020
           Form 6198        Page 1                    0010
           Form 6252        Page 1                    0010
           Form 8271        Page 1                    0010
           Form 8582        Page 1                    0010
           Form 8582-CR     Page 1                    0009
           Form 8801        Page 1                    0010
           Form 8824        Page 1                    0010
           Form 8829        Page 1                    0020

**REJECT**     **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE**      **RECORDS)**

=====================================================================

**162**     If the Employer Identification Number (EIN) is not nine numeric characters.
The first two (2) positions of the EIN must represent a valid District Office
Code equal to one of the following:

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

**164**     The Employer Identification Number (EIN) in the Record ID Section of each
Form/Return/Record listed below must equal the EIN in the Record ID
Section of Form 1041, Page 1 (Field #0003).

| FORM/RETURN/RECORD | | FIELD NUMBER(S) |
|---|---|---|
| Form 1041 | Page 2, 3, 4 | 0923, 1513, 2054 |
| Schedule C | Page 1, 2 | 0003, 0583 |
| Schedule C-EZ | Page 1 | 0003 |
| Schedule D | Page 1, 2 | 0003,1753 |
| Schedule E | Page 1, 2 | 0003,1003 |
| Schedule F | Page 1, 2 | 0003, 0773 |
| Schedule H | Page 1, 2 | 0003, 0163 |
| Schedule J | Page 1, 2 | 0003, 0733 |
| Schedule K-1 | Page 1 | 0003 |
| Form 1116 | Page 1, 2 | 0003,1003 |
| Form 2210 | Page 1, 2, 3 | 0003, 0223, 1273 |
| Form 2210F | Page 1 | 0003 |
| Form 2439 | Page 1 | 0003 |
| Form 3468 | Page 1 | 0003 |
| Form 4136 | Page 1, 2 | 0003, 0263 |
| Form 4255 | Page 1 | 0003 |
| Form 4562 | Page 1, 2 | 0003, 0803 |
| Form 4684 | Page 1, 2 | 0003, 0493 |
| Form 4797 | Page 1, 2 | 0003, 1383 |
| Form 4835 | Page 1 | 0003 |
| Form 4952 | Page 1 | 0003 |
| Form 4970 | Page 1 | 0003 |
| Form 4972 | Page 1 | 0003 |
| Form 6198 | Page 1 | 0003 |

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| **164** | Form 6252 | Page 1 | 0003 |
|---------|-----------|--------|------|
| | Form 8271 | Page 1 | 0003 |
| | Form 8582 | Page 1 | 0003 |
| | Form 8582-CR | Page 1, 2 | 0003, 0253 |
| | Form 8801 | Page 1, 2 | 0003, 0293 |
| | Form 8824 | Page 1, 2 | 0003, 0373 |
| | Form 8829 | Page 1 | 0003 |
| | Statement Record | | 0003 |
| | Summary Record | | 0007 |

**170**      The Employer Identification Number (EIN) cannot be all nines.

**174**      The Beneficiary's Identifying Number (Field #0070) on the Schedule K-1
           page 1, must be numeric or equal to the literal "FOREIGNUS".

**175**      The Preparer's Tax Identification Number (SSN or PTIN), Field #0850 on
           Form 1041must be in the following format if significant:
             **SSN -** must be numeric and cannot be all nines (999999999) or all
                   zeroes (000000000).
             **PTIN -** must be **Pnnnnnnnn.**  The first position must always contain
             a **AP@**followed by 8 numerics (cannot be all nines or zeros).

**192**      All date fields must be in the valid format and fall within the valid range.

           **VALID FORMAT:**   **MMDDYYYY, YYYYMM, YYYYMMDD, MMYYYY**

           **VALID RANGE:**   **MM = 01-12, DD = 01-31, YYYY = 1999-2000**

           **Exception:**      **YYYY may = 1800 - 2001 for Date Entity**
                         **Created (Field #0050) Form 1041**

**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.

| REJECT<br>CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL<br>RECORDS) |
|---|---|

=====================================================================

## NAME CONTROL:

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

**200**     The first position of the Name Control (Field #0030) must  be valid and left-justified.

**VALID CHARACTERS:  A-Z (Alpha), 0-9 (Numeric)**

**202**     The second, third and fourth positions of the Name Control (Field #0030) must be valid.

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

**204**     The Name Control (Field #0030) on Form 1041, page 1 must not have 2 consecutive spaces.

**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:

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

The first Name Line (Field #0080, #0150) 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.

The first Name Line (Field #0080) on the Schedule K-1 must be left-justified and significant.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
|---|---|

=================================================================

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

The first Name Line (Field #0080) on the Schedule K-1 must contain only valid characters.

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

**214**    The first Name Line (Field #0060) on Form 1041, page 1 must have less than two (2) consecutive embedded spaces.

The first Name Line (Field #0080) on the Schedule K-1 must have less than two (2) consecutive embedded spaces.

## NAME LINE 2:

**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.

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

        **VALID CHARACTERS:**    **A-Z (Alpha), 0-9 (Numeric)**
                                      **Ampersand (&), Hyphen (-)**
                                      **Slash (/), In Care Of (%)**
                                      **or Spaces**

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

**REJECT**      **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE**        **RECORDS)**

=====================================================================

## STREET ADDRESS:

**224**      The Street Address (Field #0090) on Form 1041, page 1 must be significant.

           The Street Address (Field #0100, #0170) on the Schedule K-1 must be significant.

**226**      The Street Address (Field #0090) on Form 1041, page 1 must be left-justified.

           The Street Address (Field #0100) on the Schedule K-1 must be left-justified.

**228**      The Street Address (Field #0090) on Form 1041, page 1 must contain at least 3 or more characters.

           The Street Address (Field #0100) on the Schedule K-1 must contain at least 3 or more characters.

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

           The Street Address (Field #0100) on the Schedule K-1 must contain only valid characters.

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

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

           The Street Address (Field #0100) on the Schedule K-1 must not have two (2) or more consecutive embedded spaces.

**REJECT**    **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE**     **RECORDS)**

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## CITY:

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

            The City (Field #0110) on the 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 #0110) on the Schedule K-1 must contain only valid characters.

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

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

            The City (Field #0110) on the 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.

            The City (Field #0110, #0180) on the Schedule K-1 must be present.

## STATE:

**246**       The State Code (Field #0110) on Form 1041, page 1 must be a valid state code if the Location Code (Field #0050) on the Transmission Record is equal to 1 or 2.

            The State Code (Field #0120) on the Schedule K-1 must be a valid state code if the Location Code (Field #0050) on the Transmission Record is equal to 1 or 2.

**248**       The State Code (Field #0110) on Form 1041, page 1 must be equal to ".
"if the Location Code (Field #0050) on the Transmission Record is
equal to 3.

            The State Code (Field #0120) on the Schedule K-1 must be equal to ". " if the Location Code (Field #0050) on the Transmission Record is equal to 3.

**REJECT** **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE** **RECORDS)**
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**250**      The State Code (Field #0110) on Form 1041, page 1 must be valid or
             equal to ". ".  It may not be blank.

             The State Code (Field #0120, #0190) on the Schedule K-1 must be valid or
             equal to ". ".  It may not be blank.

## ZIP CODE:

**254**      The Zip Code (Field #0120) on Form 1041, page 1 must be equal to
             blanks if the State Code (Field #0110) is equal to ".b".

             The Zip Code (Field #0130) on the Schedule K-1 must be equal to blanks if the
             State Code (Field #0110) is equal to ".b".

**256**      The Zip code (Field #0120) on Form 1041, page 1 must be numeric.

             The Zip Code (Field #0130, #0200) on the 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).  Spaces will be accepted
             only in the last seven characters.

             **VALID FORMAT:  nnnnnnnnnnnn**
             **nnnnnnnnnbbb**
             **nnnnnbbbbbbb**

**258**      The Zip Code must be valid and the state/zip code must be a valid
             combination.  **(For valid Zip Codes please refer to Exhibits 2 and 3.)**

             **NOTE: The last two (2) digits in a five (5) digit Zip Code must be 01 - 99.**

**REJECT CODE** **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)**

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

**272** All money amount fields marked with 3 asterisks (***) on the record layouts (Field Description) must be numeric and contain only positive money amounts.

| FORMS/SCHEDULES | FIELD NUMBERS |
|---|---|
| **Form 1041** | 0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480, 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370, 1530, 1580, 1820, 1850, 1960, 1970, 2120 |
| **Schedule D** | 0780, 1600-1625, 1760 |
| **Schedule E** | 0930, 0940, 0950, 0970, 1770, 2020 |
| **Schedule K-1** | 0210, 0220, 0480 |
| **Form 4684** | 0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820, 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140 |
| **Form 4797** | 1250 |
| **Form 6198** | 0100, 0350 |
| **Form 8582** | 0030, 0040, 0070, 0080 |
| **Form 8801** | 0040 |

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## STATEMENT RECORDS AND STATEMENT FIELDS:

**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" - "PG04". **(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 01 and incremented by one but not exceed 50.

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

**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.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**301**   If any of the following fields of the Schedule C record contain a valid entry other than zeros or spaces, 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 any of the following fields of the Schedule F record contain a valid entry other than zeros or spaces, the corresponding field must contain "STM nn":

| SIGNIFICANT ENTRY (FIELD NUMBER) | CORRESPONDING STM REFERENCE (FIELD NUMBER) |
|---|---|
| 0190 | 0200 |
| 0260 (If "X") | 0250 |

**303**   If any of the following fields of the Form 4136 record contain a valid entry other than zeros or spaces, the corresponding field must contain "STM nn".

| SIGNIFICANT ENTRY (FIELD NUMBER) | CORRESPONDING STM REFERENCE (FIELD NUMBER) |
|---|---|
| 0152 (If "X") | 0146 |
| 0278 (If "X") | 0274 |
| 0302 (If "X") | 0299 |

**304**   If any of the following fields of the Form 4835 record contain a valid entry other than zeros or spaces, the corresponding field must contain "STM nn":

| SIGNIFICANT ENTRY (FIELD NUMBER) | CORRESPONDING STM REFERENCE (FIELD NUMBER) |
|---|---|
| 0090 | 0100 |
| 0160 (If "X") | 0165 |

**REJECT**     **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE**        **RECORDS)**

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**306**      If any of the following fields of the Form 4562 record contain a valid entry
other than zeros or spaces, the corresponding field must contain "STM nn":

| **SIGNIFICANT ENTRY** | **CORRESPONDING STM REFERENCE** |
|---|---|
| **(FIELD NUMBER)** | **(FIELD NUMBER)** |
| 0720 | 0730 |

**308**      If any of the following fields of the Form 1041 record contain a valid entry
other than zeros or spaces, the corresponding field must contain "STM nn":

| **SIGNIFICANT ENTRY** | **CORRESPONDING STM REFERENCE** |
|---|---|
| **(FIELD NUMBER)** | **(FIELD NUMBER)** |
| 0190 (If AX@) | 0200 |
| 0550 | 0540 |
| 0695 (If "X") | 0690 |
| 1390 (If "X") | 1380 |
| 1455 (If "X") | 1458 |

**312**      If any of the following fields of the Form 1116 record contain a valid entry
other than zeros or spaces, the corresponding field must contain "STM nn":

| **SIGNIFICANT ENTRY** | **CORRESPONDING STM REFERENCE** |
|---|---|
| **(FIELD NUMBER)** | **(FIELD NUMBER)** |
| 0140 | 0150 |
| 0170 | 0180 |
| 0310 | 0320 |
| 0340 | 0350 |
| 0480 | 0490 |
| 0510 | 0520 |
| 1020 | 1030 |
| 1050 | 1055 |
| 1080 | 1085 |

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**314** If any of the following fields of the Form 6252 record contain a valid entry other than zeros or spaces, the corresponding field must contain ASTM nn@.

| SIGNIFICANT ENTRY (FIELD NUMBER) | CORRESPONDING STM REFERENCE (FIELD NUMBER) |
|---|---|
| 0360 (If AX@) | 0370 |

**316** If any of the following fields of the Form 8824 record contain a valid entry other than zeros or spaces, the corresponding field must contain "STM nn":

| SIGNIFICANT ENTRY (FIELD NUMBER) | CORRESPONDING STM REFERENCE (FIELD NUMBER) |
|---|---|
| 0220  (If "X") | 0225 |

**318** The following fields on the Return, Schedules and Forms must be blank-filled **(NO ENTRY FIELDS).**

| | |
|---|---|
| **Form 1041** | 0170, 0180, 0230, 0630, 0650, 0670, 1243, 1246, 1250, 1260, 1340 |
| **Schedule C** | 0010 |
| **Schedule C-EZ** | 0010 |
| **Schedule E** | 0750-0780 |
| **Schedule F** | 0010, 0340 |
| **Schedule H** | 0015, 0020, 0175, 0185, 0195, 0250-0510, 0550 |
| **Schedule K-1** | 0050 |
| **Form 2210** | 1380, 1590, 1820, 2050, 2170-2600 |
| **Form 2439** | 0050 |
| **Form 4797** | 1350, 1360, 1550, 1790, 2030, 2270 |
| **Form 4835** | 0010, 0220 |

**REJECT   VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL
CODE      RECORDS)**

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**320**         **Validation Criteria Removed.**

**321**         **Validation Criteria Removed.**

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

| | | |
|---|---|---|
| **Form 1041** | 0025, 0130-0160, 0190, 0210, 0220, 0250, 0260, 0280-0300, 0303, 0305, 0410, 0660, 0695, 0840, 1190, 1200, 1270, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505 |
| **Schedule C** | 0080, 0090, 0100, 0120, 0125, 0130, 0140, 0550, 0560, 0590, 0600, 0610, 0630, 0635, 0780, 0785, 0790, 0795, 0800, 0805, 0810, 0815 |
| **Schedule C-EZ** | 0080, 0170, 0175, 0180, 0185, 0190, 0195, 0200, 0205 |
| **Schedule E** | 0070, 0075, 0080, 0085, 0090, 0095, 1030, 1050, 1060, 1170, 1190, 1200, 1310, 1330, 1340, 1450, 1470, 1480, 1590, 1610, 1620 |
| **Schedule F** | 0040, 0050, 0080, 0085, 0260, 0740, 0750 |
| **Schedule H** | 0040-0065, 0150, 0155, 0170, 0180, 0190, 0540 |
| **Schedule K-1** | 0060 |
| **Form 1116** | 0020-0095, 0650, 0660 |
| **Form 2210** | 0012-0016, 0019 |
| **Form 2210F** | 0013, 0016 |
| **Form 2439** | 0010, 0020 |
| **Form 3468** | 0020 |
| **Form 4136** | 0152, 0278, 0302 |
| **Form 4562** | 0185, 0810-0825, 1390-1765, 1770-1815 |

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|---|---|---|
| **322** | **Form 4835** | 0030, 0035, 0160, 0640, 0650 |
| | **Form 4970** | 0070, 0080 |
| | **Form 4972** | 0024-0202 |
| | **Form 6198** | 0220, 0230, 0250, 0260, 0290, 0300 |
| | **Form 6252** | 0050, 0055, 0060, 0300, 0305, 0310, 0330, 0340, 0350, 0360 |
| | **Form 8582-CR** | 0470 |
| | **Form 8824** | 0080, 0090, 0100, 0185, 0195, 0200-0220 |
| | **Summary** | 0070 |

**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 (Field #0364 and #0366) is not equal to the IRS count of Schedule C 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 (Field #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.

**334**    If the count for 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.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**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 (Field #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.

**338**     If the total number of Schedule F records on the Summary Record (Field #0386 and #0387) is not equal to the IRS count of Schedule F records within the return.

**340**     If the total number of Schedule J records on the Summary Record (Field #0390 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 #0430) 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.

**352**     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.

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

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

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

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

**362**    If the count for Form 2210-F, Page 1 on the Summary Record (Field #0194) is not equal to the 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 the IRS count for Form 2439, Page 1 records within the return.

**364**    If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3468, Page 1 records within the return.

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

| **REJECT CODE** | **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)** |
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**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.

**377**    If the count for Form 4835, Page 1 on the Summary Record (Field #0275) is not equal to the IRS count for Form 4835, Page 1 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.

**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 for Form 6252, Page 1 records within the return.

**382**    If the count for Form 8271, Page 1 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8271, Page 1 records within the return.

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

**385**    If the count for Form 4136, Page 2 on the Summary Record (Field #0206) is not equal to the IRS count for Form 4136, Page 2 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 for 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 for 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 for Form 4972, 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 for 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 for Form 8582-CR, Page 2 records within the return.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**392**    If the count for Form 8801, Page 1 on the Summary Record (Field #0340) is not equal to the IRS count for Form 8801, Page 1 records within the return.

**393**    If the count for Form 8801, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8801, Page 2 records within the return.

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

**396**    If the count for Form 8824, Page 2 on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2 records within the return.

**398**    If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829 records within the return.

**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.

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

**604**    If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to AX@ then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) 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) 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) must be equal to blanks.

**613**    If Form 3468 is present and Field #0020 equals "X", then either Field #0040, or Field #0060 or Field #0080 must be significant and Field #0025 must equal "STMbnn".

**614**    If Form 3468 is present and either Field #0040, or Field #0060 or Field #0080 is significant, then Field #0025 must equal "STMbnn".

**REJECT     VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL**
**CODE       RECORDS)**
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**615**      If Form 3468 is present and all of the following fields; #(s)0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, and 0130 are blank, then Field #0140 must equal "TRAbSEC", and Field #0150 and Field #0160 must contain data and Field #0165 must equal "STMbnn".

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

**617**      If Form 3468 is present and Field #0180 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.

**618**      If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2000 Estimated Tax) must be zero or less.

**619**      If Form 3468 is present and Field #0330 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.

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

**621**      If Form 3468 is present and Field #0380 (Investment Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "3468" and Field #1290 must be significant.

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

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

**636**      If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, 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.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**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 equal to Field #0450.

**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") 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.

**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.

**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.

**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.

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

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**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 (2000 Estimated Tax Payments and Amount From 1999) is significant then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.

**675**      If Form 1041 Page 1, Field #0680 (Taxes Paid Amount) is significant, then Field #0660 (Tax Paid With Extension of Time to File Form 8736 Box) must equal "X".

**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 #0100 (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.

**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 $1,000,000 or greater.

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

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**695**    If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.

**696**    If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.

**700**    If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.

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

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

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

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

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

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

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

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**716**     If Form 1041 Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.

**718**     If Form 1041 Page 2, Field #1290 (General Business Credit) is greater than zeros then Form 3468 Page 1, Field #0380 (Investment Credit Allowed for Current Year) must be equal to Field #1290.

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

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

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

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

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

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

**734**     If Form 1041 Page 1, Field #0220 (Final Return Box) is spaces and Schedule D Page 2, Field #1760 (Net Loss From Line 16 or $3000) is greater than $3,000.

**738**     If Form 4684 Page 2, Field #1210 (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 (Gain Form 4684 Line 39) must be equal to Field #1210.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**740**     If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).

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

**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 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.

**752**     Form 1041 Page 2, Field #1280 (Form Specify) must   be equal to the literal "3468" if significant.

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

**755**     Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal AX@.
Both must not equal AX@.

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

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

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

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

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

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**764**      If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.

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

**768**      If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.

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

**772**      If Schedule D Page 2, Field #1790 (Amount From Form 4952, Line 4e) is significant, then Form 4952 must be present and Field #0090 (Line 4c Investment Income) Form 4952 must be significant.

**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 642i 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.

**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) or Form 4835, Field #0650 (Some Investment is Not at Risk) is equal to AX@, then Form 6198 must be present.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**786**     If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.

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

**790**     If Form 4797 and Form 6252 are present and Form 4797, Field #2370 (Columns A Through D) is significant, then Form 4797, Field #1270 (Net Gain From Line 31) and Form 6252, Field #0140 (Income Recapture F4797) must also be significant.

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

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

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

**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**     If Form 8824 is present and Field #(s)0020 through #0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain Statement) must equal ASTMbnn@.

**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 ASTMbnn@.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**800**    If Schedule H (Form 1040) Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over $1000 Paid Quarterly – No Box) equals "X", then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.

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

**802**    Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1100 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over $1100 Paid Yearly – No Box) cannot both equal "X".

**803**    Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1100 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over $1100 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 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 $1100 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.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**809** If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over $1100 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 $1100 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 #1100 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 $1100.

**813** If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1100 Paid Yearly – Yes Box) equals "X", then Field #0050 (Federal Income Tax Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all must be blank.

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

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

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

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

| **REJECT CODE** | **VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)** |
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**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, #0060, #0070, #0080, #0085, #0090 or #0095 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.

**826**    If Form 2439, Field #0200 (28% Rate Gain) is significant, then Schedule D, Field #1585 (Long Term 28% Rate Capital Gain or Loss), 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.

**835**    If Form 4136 Page 2, Field #0450 (Total Income Tax Credit Amount) is significant, then Form 1041 Page 1, Field #0720 (Form 4136 Amount) and Field #0740 (Total) must be significant.

**836**    If Form 4136 Page 1, Field #0050 (Nontaxable Use of Gasoline Credit Amount) is significant, then either Form 4136 Page 1, Field #0010, or Field #0020, or Field #0039, or Field #0049 must also be significant.

**837**    If Form 4136 Page 1, Field #0120 (Nontaxable Use of Gasohol Credit Amount) is significant, then either Form 4136 Page 1, Field #0070, or Field #0090, or Field #0110, must also be significant.

**838**    If Form 4136 Page 1, Field #0144 (Nontaxable Use of Aviation Gas Tax Credit Amount) is significant, then either Form 4136 Page 1, Field #0126, or Field #0138, or Field #0143 must also be significant.

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**839** If Form 4136 Page 1, Field #0178 (Nontaxable Use of diesel Fuel/Kerosene Credit Amount) is significant, then either Form 4136 Page 1, Field #0162, or Field #0174 must also be significant.

**840** If Form 4136 Page 1, Field #0188 (Nontaxable Train Use Credit Amount) is significant, then Form 4136 Page 1, Field #0186 (Diesel Fuel/Kerosene Train Use Gallons) must be significant.

**841** If Form 4136 Page 1, Field #0202 (Certain Intercity and Local Bus Use Credit Amount) is significant, then Form 4136 Page 1, Field #0196 (Certain Intercity and Local Bus Use Gallons) must be significant.

**842** If Form 4136 Page 1, Field #0248 (Nontaxable Use of Aviation Fuel Tax Credit Amount) is significant, then either Form 4136 Page 1, Field #0208, or Field #0218, or Field #0242 must also be significant.

**843** If Form 4136 Page 2, Field #0294 (Vendors of Undyed Diesel Credit Amount) is significant, then either Form 4136 Page 2, Field #0286, or Field #0292 must also be significant.

**844** If Form 4136 Page 2, Field #0329 (Vendors of Undyed Kersoene Credit Amount) is significant, then either Form 4136 Page 2, Field #0309, or Field #0314, or Field #0322 must also be significant.

**845** If Form 4136 Page 2, Field #0346 (Use of LPG in Certain Buses Credit Amount) is significant, then either Form 4136 Page 2, Field # 0336, or Field #0342 must also be significant.

**846** If Form 4136 Page 2, Field #0390 (Gasohol Blenders Tax Credit Amount) is significant, then either Form 4136 Page 2, Field #0360, or Field #0363, or Field #0370, or Field #0373, or Field #0380 or Field #0383 must also be significant.

**847** If Form 4136 Page 2, Field #0278 (Undyed Diesel Fuel Box) equals "X", then Field #0274 (Undyed Diesel Fuel Explanation) must equal "STMbnn" and Field #0272 (Undyed Diesel Fuel UV Registration Number) must be significant.

**848** If Form 4136 Page 2, Field #0302 (Vendors of Undyed Kerosene Box) equals "X", then Field #0299 (Vendors of Undyed Kerosene Explanation) must equal "STMbnn" and either Field #0297 or Field #0298 must be significant.

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**849**     If Form 4136 Page 1, Field #0039 (Nontaxable Use of Gasoline Gallons - 1) is significant, then Field #0031 (Nontaxable Use of Gasoline Type - 1) must also be significant.

**850**     If Form 4136 Page 1, Field #0049 (Nontaxable Use of Gasoline Gallons - 2) is significant, then Field #0041 (Nontaxable use of Gasoline Type - 2) must also be significant.

**851**     If Form 4136 Page 1, Field #0070 (Gasohol 10% Alcohol Gallons) is significant, then Field #0060 (Gasohol 10% Alcohol Type) must also be significant.

**852**     If Form 4136 Page 1, Field #0090 (Gasohol 7.7% Alcohol Gallons) is significant, then Field #0080 (Gasohol 7.7% Alcohol Type) must also be significant.

**853**     If Form 4136 Page 1, Field #0110 (Gasohol 5.7% Alcohol Gallons) is significant, then Field #0100 (Gasohol 5.7% Alcohol Type) must also be significant.

**854**     If Form 4136 Page 1, Field #0138 (Nontaxable Use of Aviation Gasoline Gallons - 1) is significant, then Field #0132 (Nontaxable Use of Aviation Gasoline Type - 1) must also be significant.

**855**     If Form 4136 Page 1, Field #0143 (Nontaxable Use of Aviation Gasoline Gallons - 2) is significant, then Field #0139 (Nontaxable Use of Aviation Gasoline Type - 2) must also be significant.

**856**     If Form 4136 Page 1, Field #0162 (Nontaxable Use of Diesel Fuel Gallons) is significant, then Field #0156 (Nontaxable Use of Diesel Fuel Type) must also be significant.

**857**     If Form 4136 Page 1, Field #0174 (Nontaxable Use of Diesel Kerosene Gallons) is significant, then Field #0166 (Nontaxable Use of Diesel Kerosene Type) must also be significant.

**858**     If Form 4136 Page 1, Field 0218 (Nontaxable Use of Aviation Fuel Gallons - 1) is significant, then Field #0212 (Nontaxable Use of Aviation Fuel Type - 1) must also be significant.

**859**     If Form 4136 Page 1, Field 0242 (Nontaxable Use of Aviation Fuel Gallons - 2) is significant, then Field #0232 (Nontaxable Use of Aviation Fuel Type - 2) must also be significant.

| REJECT<br>CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL<br>RECORDS) |
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**860**      If Form 4136 Page 2, Field #0272 (Undyed Diesel Fuel UV Registration Number) is significant, and Field #0278 (Undyed Diesel Fuel Box) is equal to "X", then either Field #0286 or Field #0292 must be significant.

**861**      If either Form 4136, Page 2, Field #0297 (Undyed Kerosene UV Registration Number) or Field #0298 (Undyed Kerosene UP Registration Number) is significant and Field #0302 (Undyed Kerosene Box) is equal to "X", then either Field #0309 or Field #0314 or Field #0322 must be significant.

**865**      If Form 4970, Field #0110 (Prior Years Distribution Amount) is significant, then Schedule J Page 2, Form 1041, Field #1750 (Total - Add Lines 32-36) must also be significant.

**866**      If Form 4970, Field #0140 (Tax on Trust Amount From Line 3) is significant, then Schedule J Page 2, Form 1041, Field #1760 (Total - Add Lines 32-36) must also be significant.

**867**      If Form 4970, Field #0160 (Tax Exempt Interest) is significant, then Schedule J Page 2, Form 1041, Field #1770 (Total - Add Lines 32-36) must also be significant.

**868**      If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "From Form 4970" 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 No 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".

| REJECT CODE | VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS) |
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**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".

**999**     Exceeded maximum number of errors (96).

# SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

## .01  The following fields must be equal

### LINE FROM FORM 1041

| Field | Title | Ln# | = | Form/Sch | Field | Title | Ln# |
|-------|-------|-----|---|----------|-------|-------|-----|
| 0370 | Ord Gain or Loss | 7 | = | **Form 4797** | 1340 | Combine Lines 10-17 | PT II 18 |
| 0450 | Charitable Deductions | 13 | = | **Sch A** | 1000 | Total Deductions | A-7 |
| 0530 | Inc Dis Ded | 18 | = | **Sch B** | 1180 | Inc Dis Ded | B-15 |

**(Note:  This is true only when Field 025 is significant.)**

| Field | Title | Ln# | = | Form/Sch | Field | Title | Ln# |
|-------|-------|-----|---|----------|-------|-------|-----|
| 0590 | Total Tax | 23 | = | **Sch G** | 1370 | Total Tax (lines 4 - 6) | 7 |
| 0620 | Payments | 24a | = | **Form 1041** | 0640 | Subtract line 24b from 24a | 24c |
| 1030 | Net Gain | B3 | = | **Sch D** | 1710 | Net Gain | PT III 16(1) |

**(Note:  This is true only if Field 1030 is positive.)**

| Field | Title | Ln# | = | Form/Sch | Field | Title | Ln# |
|-------|-------|-----|---|----------|-------|-------|-----|
| 1090 | Distributable Net Income | B7 | = | **Sch J** | 0030 | Amt from Sch B line 7 | PT I 2 |
| 1120 | Income to be Distributed Currently | B9 | = | **Sch J** | 0040 | Amt from Sch B line 9 | PT I 3 |
| 1130 | Other Amt Paid/Cred | B10 | = | **Sch J** | 0020 | Amt from Sch B line 10 | PT I 1 |
| 1225 | Alternative Minimum Tax | G1c | = | **Sch I** | 2170 | Alternative Min Tax | PT III 42 |
| 1290 | General Business Cred | G2c | = | **Form 3468** | 0380 | Investment Credit Allowed for Current Year | PT II 16 |

# SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

**.01  The following fields must be equal (Cont=d)**

**LINE FROM FORM 4684**

| **Field** | **Title** | **Ln#** | **=** | **Form/Sch** | **Field** | **Title** | **Ln#** |
|-----------|-----------|---------|-------|--------------|-----------|-----------|---------|
| **1210** | Loss equal or smaller than gain | Ln 39 | = | **Form 4797** | **0600** | Gain from 4684 | PT I 3(g) |

# SECTION 8  VALIDATION - SPECIFIC  TYPES  OF  FIELDS

**.01  FIELDS  WHICH  <u>MAY</u>  CONTAIN  'STM nn':**
   The following fields are asterisked **"*"** in Section 9 Record Layouts to indicate that they may contain the literal **"STMbnn"**.

| **FORM/SCH** | **FIELD** | **IDENTIFICATION** | **LINE REF** |
|--------------|-----------|--------------------|--------------|
| **1041** | 0070 | GRANTOR NAME IF APPLICABLE | |
| | 0380 | SOURCE OF OTHER INCOME | 8 |
| | 0470 | NATURE OF OTHER DEDUCTIONS | 15 |
| | 0830 | PREPARER'S NAME | |
| | 0928 | ELECTION TO TREAT CONTRIBUTION   A-1 AS PAID IN PRECEDING TAX YEAR | |
| | 1100 | SEPARATE SHARE RULE | B-7 |
| **SCH C** | 0110 | OTHER METHOD TYPE | F (3) |
| | 0310 | FORM 1098 EXPLANATION | PT II 16a |
| | 0330 | FORM 1098 NAME/ADDRESS | PT II 16b |
| **SCH D** | 0020 | SHORT TERM/LONG TERM CAPITAL GAINS AND LOSSES | PT I PT II |
| **SCH E** | 0360 | MORTGAGE INT PAID TO BANKERS | 12 |
| | 0590 | OTHER DESCRIPTION | 18 |
| | 1010 | PART/S-CORP NAME A | 27A(a) |
| | 1790 | ESTATE/TRUST NAME | 32A(a) |
| | 2060 | REMIC NAME | 37(a) |

## .01 FIELDS WHICH <u>MAY</u> CONTAIN 'STM nn': (CONT'D)

| <u>FORM/SCH</u> | <u>FIELD</u> | <u>IDENTIFICATION</u> | <u>LINE REF</u> |
|---|---|---|---|
| **SCH F** | 0450 | FORM 1098 EXPLANATION | PT II 24 |
| | 0460 | FORM 1098 NAME/ADDRESS | PT II 24 |
| | 0580 | OTHER EXPENSES | PT II 34 |
| **SCH J** | 1780 | STATEMENT FOR SCHEDULE J | |
| **SCH K-1** | 0620 | K-1 STATEMENT (STM b99) | |
| **1116** | 0670 | FOREIGN TAXES | PT II A(m) |
| | 0980 | STATEMENT (CREDITS FOR ADDT'L TAXES PAID OR ACCRUED) | |
| | 1055 | REDUCTION IN FOREIGN TAX STATEMENT | PT III 12 |
| | 1085 | ADJUSTMENTS STATEMENT | PT III 15 |
| **3468** | 0165 | ALLOWABLE CREDIT STATEMENT ATTACHED | PT I 5 |
| **4255** | 0010 | PROPERTY DESCRIPTION 1 | A |
| | 0495 | RECAPTURE TAX STATEMENT | 10 |
| **4562** | 0115 | EXPENSE ELECTION | PT I 6 |
| | 0705 | MACRS DEPRECIATION | PT II 15 |
| | 0790 | 50 YR PROPERTY | |
| | 1105 | LISTED PROPERTY LINE 24 | PT V SEC A |
| | 1325 | LISTED PROPERTY LINE 25 | PT V SEC A |
| | 1735 | LISTED PROPERTY LINES 28-31 | PT V SEC B |
| | 1768 | LISTED PROPERTY LINES 32-34 | PT V SEC B |
| | 1965 | AMORTIZATION LINE 40 | PT VI 40 |
| **4684** | 0020 | PERSONAL USE PROPERTY STATEMENT | |
| | 0510 | BUSINESS AND INC PRODUCING PROP | |

## .01 FIELDS WHICH <u>MAY</u> CONTAIN 'STM nn': (CONT'D)

| <u>FORM/SCH</u> | <u>FIELD</u> | <u>IDENTIFICATION</u> | <u>LINE REF</u> |
|---|---|---|---|
| **4797** | 0345 | (A) DESCRIPTION OF PROPERTY | PT I |
| | 0995 | DESCRIPTION OF PROPERTY | PT II |
| | 2195 | GAIN FROM DISPOSITION OF PROP | PT III 19 |
| | 2475 | RECAPTURE STATEMENT | PT IV |
| **4835** | 0330 | FORM 1098 EXPLANATION | PT II 20 |
| | 0340 | FORM 1098 NAME/ADDRESS | PT II 20 |
| | 0460 | OTHER EXPENSES | PT II 30 |
| **6198** | 0060 | GAIN (LOSS) FROM ASSSETS (OTHER FORM OR SCHEDULE) | PT I 2C |
| **6252** | 0075 | GAIN COMPUTATION STATEMENT | 5 |
| **8824** | 0025 | PROPERTY GIVEN STATEMENT | PT I 1 |
| | 0035 | PROPERTY RECEIVED STATEMENT | PT I 2 |
| | 0305 | MULTI ASSET GAIN STATEMENT | 19 |
| | 0345 | TOTAL RECOGNIZED GAIN STATEMENT | 23 |
| | 0385 | DIVESTED PROPERTY ATTACHMENT | PT IV 26 |
| | 0395 | REPLACEMENT PROPERTY ATTACHMENT | PT IV 27 |
| **8829** | 0075 | COMPUTATION ATTACHED | 7 |

## .02 FIELDS WHICH <u>MUST</u> CONTAIN 'STM nn':
The following "**@**" sign fields must contain the Literal **"STMbnn"** if significant.

| <u>FORM/SCH</u> | <u>FIELD</u> | <u>IDENTIFICATION</u> | <u>LINE REF</u> |
|---|---|---|---|
| **1041** | 0200 | POOLED INC FUND STATEMENT | A |
| | 0540 | ESTATE TAX DEDUCTION | 19 |
| | 0690 | FED INC TAX WITHHOLD DESC | 24E |
| | 1366 | COMPUTATION SCHEDULE | G8 |
| | 1380 | TAX EXEMPT EXPENSE ALLOCATION 1 COMPUTATION | |
| | 1458 | IF YES, REQUIRED ATTACHMENT | 5 |

## .02 FIELDS WHICH <u>MUST</u> CONTAIN 'STM nn': (CONT=D)
The following "**@**" sign fields must contain the Literal "**STMbnn**" if significant.

| <u>FORM/SCH</u> | <u>FIELD</u> | <u>IDENTIFICATION</u> | <u>LINE REF</u> |
|---|---|---|---|
| **SCH C** | 0160 | GROSS RECEIPTS/SALES EXPLANATION | PT I 1 |
| | 0620 | OTHER METHOD EXPLANATION | PT III 33c |
| | 0640 | CHANGE INVENTORY EXPLANATION | PT III 34 |
| | 0660 | BEGINNING INVENTORY EXPLANATION | PT III 35 |
| | 0820 | OTHER EXPENSES | PT V |
| **SCH C-EZ** | 0100 | GROSS RECEIPTS EXPLANATION | PT II 1 |
| **SCH F** | 0200 | CCC LOANS STATEMENT | PT I 7b |
| | 0250 | ELECTION TO DEFER | PT I 8c |
| **1116** | 0150 | EXPENSES DIRECTLY ALLOCABLE | PT I 2A |
| | 0180 | PRO RATA SHARE OF OTHER DED | PT I 3(b)A |
| | 0320 | EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1 | PT I 2B |
| | 0350 | PRO RATA SHARE OF OTHER DED | PT I 3(b)B |
| | 0490 | EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1 | PT I 2C |
| | 0520 | PRO RATA SHARE OF OTHER DED | PT I 3(b)C |
| | 1030 | COMP OF FOREIGN TAX | PT III 10 |
| **2210F** | 0177 | WAIVER EXPLANATION | 19 |
| **3468** | 0025 | REHABILITATION CREDIT ATTACHED STATEMENT | PT I 1(a) |
| **4136** | 0146 | DIESEL FUEL/KEROSENE EXPLANATION | 3 |
| | 0274 | UNDYED DIESEL FUEL EXPLANATION | 5 |
| | 0299 | VENDORS OF UNDYED KEROSENE EXPLANATION | 6 |
| **4562** | 0730 | PROPERTY SUBJECT TO SECTION 168(F)(1) ELECTION | PT III 18 |
| **4835** | 0100 | CCC LOANS STATEMENT | PT I 4b |
| | 0165 | CROP INSURANCE PROCEEDS STMNT | PT I 5b |

## .02 FIELDS WHICH <u>MUST</u> CONTAIN 'STM nn': (CONT=D)

The following "**@**" sign fields must contain the Literal "**STMbnn**" if significant.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **6252** | 0370 | EXPLANATION OF DISPOSITION NOT TO AVOID TAX | 29e |
| **8824** | 0225 | EXPLANATION | PT II 11 |
| **8829** | 0517 | COMPUTATION SCHEDULE | 40 |

## .03 FIELDS WHICH CONTAIN POSITIVE ENTRIES:

The following fields are numeric fields followed by "**\*\*\***" (3 asterisks) in the field description. These "**\*\*\***" indicate that this field is a positive numeric field only.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **1041** | 0310 | INTEREST INCOME | 1 |
| | 0320 | DIVIDENDS | 2 |
| | 0420 | INTEREST | 10 |
| | 0430 | TAXES | 11 |
| | 0440 | FIDUCIARY FEES | 12 |
| | 0450 | CHARITABLE DEDUCTION | 13 |
| | 0460 | ATTORNEY ACCT RET PREP FEES | 14 |
| | 0480 | OTHER DEDUCTIONS | 15a |
| | 0490 | ALLOWABLE MISC ITEMIZED DED | 15b |
| | 0510 | TOTAL (LINES 10-15B) | 16 |
| | 0550 | TOTAL ESTATE TAX DEDUCT | 19 |
| | 0560 | EXEMPTION AMT | 20 |
| | 0590 | TOTAL TAX (SCH G) | 23 |
| | 0620 | 2000 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 1999 | 24a |
| | 0700 | FEDERAL INC TAX WITHHOLD AMOUNT | 24e |
| | 0750 | TOTAL (ADD LINES 24C-24E AND 24H) | 25 |
| | 0770 | FORM 2210 PENALTY AMOUNT | 26 |
| | 0800 | AMOUNT CREDITED TO 2001 | 29a |
| | 0810 | REFUNDED AMOUNT | 29b |
| | 1000 | TOTAL CHARITABLE DEDUCTION | A-7 |
| | 1030 | NET GAIN | B-3 |
| | 1225 | ALTERNATIVE MINIMUM TAX, SCH I | G-1c |

## .03 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON=T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **1041** | 1240 | FOREIGN TAX CREDIT (FORM 1116) | G-2a |
| | 1370 | TOTAL TAX (ADD LINES 4-6) | G7 |
| | 1530 | NET OPERATING LOSS DEDUCTION | PT I I2 |
| | 1580 | REFUND TAXES | PT I I4d |
| | 1820 | ALT TAX NET OPERATING LOSS DED | PT I I7 |
| | 1850 | INCOME DISTRIBUTION DEDUCTION | PT I I9 |
| | 1960 | CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS | PT II I18 |
| | 1970 | CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS | PT II I19 |
| | 2120 | ALT MINIMUM FOREIGN TAX CREDIT | PT III I36 |
| **SCH D** | 0780 | SHORT-TERM CAPITAL LOSS CARRYOVER | PT I 4 |
| | 1600 | CAPITAL GAIN DISTRB ENTIRE YEAR | PT II 9(f) |
| | 1605 | CAPITAL GAIN DISTRB 28% RATE GAIN | PT II 9(g) |
| | 1610 | GAIN FROM FORM 4797 ENTIRE YEAR | PT II 10(f) |
| | 1615 | GAIN FROM FORM 4797 28%RATE GAIN | PT II 10(g) |
| | 1620 | LONG-TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YEAR | PT II 11(f) |
| | 1625 | LONG-TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE | PT II 11(g) |
| | 1760 | NET LOSS FROM LINE 16 OR $3,000 | PT IV 17 |
| **SCH E** | 0930 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A | A-23 |
| | 0940 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B | B-23 |
| | 0950 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C | C-23 |
| | 0970 | TOTAL LOSSES | 25 |
| | 1770 | TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION | 30 |
| | 2020 | TOT ESTATE/TRUST LOSS | 35 |
| **SCH K-1** | 0210 | INTEREST SCHEDULE B PT I | 1(b) |
| | 0220 | DIVIDENDS SCHEDULE B PT II | 2(b) |
| | 0480 | OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU | 14a(b) |

## .03 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON=T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **4684** | 0060 | GAIN FROM CASUALTY OR THEFT | 4A |
| | 0150 | GAIN FROM CASUALTY OR THEFT | 4B |
| | 0240 | GAIN FROM CASUALTY OR THEFT | 4C |
| | 0330 | GAIN FROM CASUALTY OR THEFT | 4D |
| | 0550 | GAIN FROM CASUALTY OR THEFT | 22A |
| | 0640 | GAIN FROM CASUALTY OR THEFT | 22B |
| | 0730 | GAIN FROM CASUALTY OR THEFT | 22C |
| | 0820 | GAIN FROM CASUALTY OR THEFT | 22D |
| | 0900 | TRADE BUSINESS RENTAL ROYALTY PROPERTY | PT II 29(b)(i) |
| | 0910 | SHORT-INCOME PRODUCING PROPERTY | PT II 29(b)(ii) |
| | 0940 | TRADE BUSINESS RENTAL ROYALTY PROPERTY | PT II 29(b)(i) |
| | 0950 | SHORT-INCOME PRODUCING PROPERTY | PT II 29(b)(ii) |
| | 0970 | SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY | PT II 30(b)(i) |
| | 0980 | SHORT-TOTALS INCOME PRODUCING PROPERTY | PT II 30(b)(ii) |
| | 1060 | TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY | PT II 34(a) |
| | 1070 | LONG-GAINS FROM CASUALTIES OR THEFTS | PT II 34(b)(ii) |
| | 1100 | TRADE, BUSINESS, RENTAL ROYALTY PROPERTY | PT II 34(b)(i) |
| | 1110 | INCOMING PRODUCING PROPERTY | PT II 34(b)(ii) |
| | 1130 | LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY | PT II 35(b)(i) |
| | 1140 | LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY | PT II 35(b)(ii) |
| **4797** | 1250 | LOSS FROM LINE 7 | PT II 11 |
| **6198** | 0100 | OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE | PT I 5 |
| | 0350 | DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20 | PT IV 21 |

**.03 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON=T)**

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **8582** | 0030 | PASSIVE ACTIVITY LOSS NET LOSS | PT I 1b |
| | 0040 | PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES | PT I 1c |
| | 0070 | OTHER PASSIVE ACTIVITIES NET LOSS | PT I 2b |
| | 0080 | OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES | PT I 2c |
| **8801** | 0040 | NET MINIMUM TAX MIN TAX CREDIT | PT I 3 |

**.04 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS):**

    The following fields are designated as **NO ENTRY** fields on the record layouts under the heading Field Description. No entry is allowed in these fields.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **1041** | 0170 | BANKRUPTCY ESTATE - CHAPTER 7 | A |
| | 0180 | BANKRUPTCY ESTATE - CHAPTER 11 A | |
| | 0230 | AMENDED RETURN BOX | F |
| | 0630 | TREATED AS CREDITED TO BENEFICIARY | 24b |
| | 0650 | TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758 | 24d |
| | 0670 | TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800 | 24d |
| | 1243 | NONCONVENTIONAL FUEL | G-2b |
| | 1246 | FORM 8834 | G-2b |
| | 1250 | CREDIT FOR FUEL NONCONVEN SOURCE | G-2b |
| | 1260 | GENERAL BUSINESS CHECK FORM 3800 | G-2c |
| | 1340 | RECAPTURE TAXES FORM 8611 | G-5 |
| **SCH C** | 0010 | SOCIAL SECURITY NUMBER | |
| **SCH C-EZ** | 0010 | SOCIAL SECURITY NUMBER | |
| **SCH E** | 0750 | OTHER-DESCRIPTION 5 | 18 |
| | 0760 | OTHER AMOUNT A | A-18 |
| | 0770 | OTHER AMOUNT B | B-18 |
| | 0780 | OTHER AMOUNT C | C-18 |

**.04 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)**

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH F** | 0010 | SOCIAL SECURITY NUMBER | |
| | 0340 | CONSERVATION EXPENSES | PT II 14 |
| **SCH H** | 0015 | EMPLOYER NAME CONTROL | |
| | 0020 | EMPLOYER SSN | |
| | 0175 | ONE STATE ONLY CONTRIBUTIONS NO BOX | 10 |
| | 0185 | TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX | 11 |
| | 0195 | TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX | 12 |
| | 0250 | STATE NAME 1 | 18(a) |
| | 0260 | STATE REPORTING NUMBER 1 | 18(b) |
| | 0270 | TAXABLE PAYROLL FOR CONTR 1 | 18(c) |
| | 0280 | BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1 | 18(d) |
| | 0285 | ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1 | 18(e) |
| | 0290 | STATE EXPERIENCE RATE 1 | 18(e) |
| | 0300 | UNEMPLOYMENT TAX CREDIT AT .054 – 1 | 18(f) |
| | 0310 | UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 1 | 18(g) |
| | 0320 | ADDITIONAL TAX CREDIT – 1 | 18(h) |
| | 0330 | CONTRIBUTIONS PAID TO STATE FUND – 1 | 18(i) |
| | 0340 | STATE NAME – 2 | 18(a) |
| | 0350 | STATE REPORTING NUMBER – 2 | 18(b) |
| | 0360 | TAXABLE PAYROLL FOR CONTRIBUTIONS – 2 | 18(c) |
| | 0370 | BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD – 2 | 18(d) |
| | 0375 | ENDING DATE OF STATE EXPERIENCE RATE PERIOD – 2 | 18(d) |
| | 0380 | STATE EXPERIENCE RATE – 2 | 18(e) |
| | 0390 | UNEMPLOYMENT TAX CREDIT AT .054 – 2 | 18(f) |
| | 0400 | UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 2 | 18(g) |

## .04 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH H** | 0410 | ADDITIONAL TAX CREDIT – 2 | 18(h) |
| | 0420 | CONTRIBUTIONS PAID TO STATE FUND – 2 | 18(i) |
| | 0440 | TOTAL ADDITIONAL TAX CREDIT | 19)h) |
| | 0450 | TOTAL CONTRIBUTIONS TO STATE FUNDS | 19(i) |
| | 0460 | TENTATIVE TOTAL TAX CREDIT | 20 |
| | 0470 | TOTAL TAXABLE WAGES FOR FUTA (SECTION B) | 21 |
| | 0480 | GROSS FUTA TAX AMOUNT | 22 |
| | 0490 | MAXIMUM TAX CREDIT AMOUNT | 23 |
| | 0500 | TOTAL TAX CREDIT ALLOWED | 24 |
| | 0510 | FUTA TAX (SUBTRACT LINE 24 FROM LINE 22 | 25 |
| | 0550 | REQUIRED TO FILE FORM 1040 – NO | 28 |
| **SCH K-1** | 0050 | AMENDED K-1 | |
| **2210** | 1380 | SELF-EMPLOYMENT TAX AMOUNT | PT I 13a |
| | 1590 | SELF-EMPLOYMENT TAX AMOUNT | PT I 13b |
| | 1820 | SELF-EMPLOYMENT TAX AMOUNT | PT I 13c |
| | 2050 | SELF-EMPLOYMENT TAX AMOUNT | PT I 13d |
| | 2170 | NET SELF-EMPLOYMENT | PT II 27a |
| | 2190 | WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX | PT II 29a |
| | 2210 | LINE 28 MINUS LINE 29 | PT II 30a |
| | 2220 | MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30 | PT II 32a |
| | 2260 | MULTIPLY LINE 27 BY LINE 33 | PT II 34a |
| | 2270 | ADD LINES 32 AND 34 | PT II 35a |
| | 2280 | NET SELF-EMPLOYMENT | PT II 27b |
| | 2300 | WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX | PT II 29b |
| | 2320 | LINE 28 MINUS LINE 29 | PT II 30b |
| | 2330 | MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30 | PT II 32b |
| | 2370 | MULTIPLY LINE 27 BY LINE 33 27c OR LINE 38 BY .029 | PT II 34b |

**.04 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)**

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **2210** | 2380 | ADD LINES 32 AND 34 | PT II 35b |
| | 2390 | NET SELF-EMPLOYMENT | PT II 27c |
| | 2410 | WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX | PT II 29c |
| | 2430 | LINE 28 MINUS LINE 29 | PT II 30c |
| | 2440 | MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30 | PT II 32c |
| | 2480 | MULTIPLY LINE 27 BY LINE 33 | PT II 34c |
| | 2490 | ADD LINES 32 AND 34 | PT II 35c |
| | 2500 | NET SELF-EMPLOYMENT | PT II 27d |
| | 2520 | WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX | PT II 29d |
| | 2540 | LINE 28 MINUS LINE 29 | PT II 30d |
| | 2550 | MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30 | PT II 32d |
| | 2590 | MULTIPLY LINE 27 BY LINE 33 | PT II 34d |
| | 2600 | ADD LINES 32 AND 34 | PT II 35d |
| | | | |
| **2439** | 0050 | NAME CONTROL | |
| | | | |
| **4797** | 1350 | INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS) | PT II 18b(1) |
| | 1360 | INDIVIDUAL RETURN GAIN OR LOSS | PT II 18b(2) |
| | 1550 | SEC 291 AMOUNT PROPERTY A | PT III 26f A |
| | 1790 | SEC 291 AMOUNT PROPERTY B | PT III 26f B |
| | 2030 | SEC 291 AMOUNT PROPERTY C | PT III 26f C |
| | 2270 | SEC 291 AMOUNT PROPERTY D | PT III 26f D |
| | | | |
| **4835** | 0010 | SOCIAL SECURITY NUMBER | |
| | 0220 | CONSERVATION EXPENSES | PT II 10 |

## .05 FIELDS WHICH REPRESENT "X" OR BLANK ENTRIES:

The following fields are designated as **"X"** or **BLANK** fields on the Record Layouts. Only **"X"s** or **Blanks** are allowed.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **1041** | 0025 | "SECTION 642(I)TRUST" INDICATOR | |
| | 0130 | DECEDENT ESTATE | A |
| | 0140 | SIMPLE TRUST | A |
| | 0150 | COMPLEX TRUST | A |
| | 0160 | GRANTOR TYPE TRUST | A |
| | 0190 | POOLED INCOME FUND | A |
| | 0210 | INITIAL RETURN BOX | F |
| | 0220 | FINAL RETURN BOX | F |
| | 0250 | CHANGE IN FIDUCIARY'S NAME | F |
| | 0260 | CHANGE IN FIDUCIARY'S ADDRESS | F |
| | 0280 | NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS | E |
| | 0290 | NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS | E |
| | 0300 | NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS | E |
| | 0303 | POOLED MORTGAGE BOUGHT | G |
| | 0305 | POOLED MORTGAGE SOLD | G |
| | 0410 | FORM 4952 ATTACHED | 10 |
| | 0660 | TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736 | 24d |
| | 0695 | IF ANY IS FROM FORM(S)1099 CHECK | 24e |
| | 0840 | PREPARED SELF-EMPLOYED | |
| | 1190 | TAX RATE SCHEDULE | G-1a |
| | 1200 | TAX SCHEDULE D | G-1 |
| | 1270 | GENERAL BUS CHECK FORM (SPECIFY) | G-2c |
| | 1330 | RECAPTURE TAXES FORM 4255 | G-5 |
| | 1390 | TAX EXEMPT INCOME – YES BOX | 1 |
| | 1395 | TAX EXEMPT INCOME – NO BOX | 1 |
| | 1420 | INDIVIDUAL EARNINGS – YES BOX | 2 |
| | 1425 | INDIVIDUAL EARNINGS – NO BOX | 2 |
| | 1430 | FOREIGN ACCOUNT – YES BOX | 3 |
| | 1435 | FOREIGN ACCOUNT – NO BOX | 3 |
| | 1450 | FOREIGN TRUST – YES BOX | 4 |
| | 1452 | FOREIGN TRUST – NO BOX | 4 |
| | 1455 | SELLER-FINANCED MORTGAGE INTEREST – YES BOX | 5 |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **1041** | 1460 | SELLER-FINANCED MORTGAGE INTEREST – NO BOX | 5 |
| | 1470 | COMPLEX TRUST | I-6 |
| | 1480 | SEC 643(E)(3) ELEC (SCHEDULE) | I-7 |
| | 1490 | DECEDENT'S ESTATE 2-YEARS OR MORE | I-8 |
| | 1500 | ANY TRUST BENEFICIARIES SKIP PERSONS – YES BOX | 9 |
| | 1505 | ANY TRUST BENEFICIARIES SKIP PERSONS – NO BOX | 9 |
| **SCH C** | 0080 | CASH ACCOUNTING METHOD | F(1) |
| | 0090 | ACCRUAL ACCOUNTING METHOD | F(2) |
| | 0100 | OTHER ACCOUNTING METHOD | F(3) |
| | 0120 | MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – YES BOX | G |
| | 0125 | MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – NO BOX | G |
| | 0130 | BUSINESS STARTED DURING CURRENT TAX YEAR | H |
| | 0140 | STATUTORY EMPLOYEE EARNINGS INDICATOR | 1 |
| | 0550 | ALL INVESTMENT AT RISK | 32a |
| | 0560 | SOME INVESTMENT NOT AT RISK | 32b |
| | 0590 | CLOSING INVENTORY COST METHOD | 33a |
| | 0600 | LOWER COST/MARKET | 33b |
| | 0610 | OTHER CLOSING INVENTORY METHOD | 33c |
| | 0630 | CHANGE INVENTORY – YES BOX | 34 |
| | 0635 | CHANGE INVENTORY – NO BOX | 34 |
| | 0780 | ANOTHER VEHICLE – YES BOX | 45 |
| | 0785 | ANOTHER VEHICLE – NO BOX | 45 |
| | 0790 | OFF-DUTY HOURS – YES BOX | 46 |
| | 0795 | OFF-DUTY HOURS – NO BOX | 46 |
| | 0800 | EVIDENCE TO SUPPORT DEDUCTION – YES BOX | 47a |
| | 0805 | EVIDENCE TO SUPPORT DEDUCTION – NO BOX | 47a |
| | 0810 | EVIDENCE WRITTEN – YES BOX | 47b |
| | 0815 | EVIDENCE WRITTEN – NO BOX | 47b |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH C-EZ** | 0080 | STATUTORY EMPLOYEE EARNINGS INDICATOR | 1 |
| | 0170 | ANOTHER VEHICLE – YES BOX | 6 |
| | 0175 | ANOTHER VEHICLE – NO BOX | 6 |
| | 0180 | OFF-DUTY HOURS – YES BOX | 7 |
| | 0185 | OFF-DUTY HOURS – NO BOX | 7 |
| | 0190 | EVIDENCE TO SUPPORT DEDUCTION – YES BOX | 8a |
| | 0195 | EVIDENCE TO SUPPORT DEDUCTION – NO BOX | 8a |
| | 0200 | EVIDENCE WRITTEN – YES BOX | 8b |
| | 0205 | EVIDENCE WRITTEN – NO BOX | 8b |
| **SCH E** | 0070 | PERSONAL USE – YES BOX | A-2 |
| | 0075 | PERSONAL USE – NO BOX | A-2 |
| | 0080 | PERSONAL USE 14 DAYS – YES BOX | B-2 |
| | 0085 | PERSONAL USE 14 DAYS – NO BOX | B-2 |
| | 0090 | PERSONAL USE 10% - YES BOX | C-2 |
| | 0095 | PERSONAL USE 10% - NO BOX | C-2 |
| | 1030 | FOREIGN PARTNER | 27A(c) |
| | 1050 | ALL IS AT RISK | 27A(e) |
| | 1060 | SOME IS NOT AT RISK | 27A(f) |
| | 1170 | FOREIGN PARTNER | 27B(c) |
| | 1190 | ALL IS AT RISK | 27B(e) |
| | 1200 | SOME IS NOT AT RISK | 27B(f) |
| | 1310 | FOREIGN PARTNER | 27C(c) |
| | 1330 | ALL IS AT RISK | 27C(e) |
| | 1340 | SOME IS NOT AT RISK | 27C(f) |
| | 1450 | FOREIGN PARTNER | 27D(c) |
| | 1470 | ALL IS AT RISK | 27D(e) |
| | 1480 | SOME IS NOT AT RISK | 27D(f) |
| | 1590 | FOREIGN PARTNER | 27E(c) |
| | 1610 | ALL IS AT RISK | 27E(e) |
| | 1620 | SOME IS NOT AT RISK | 27E(f) |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH F** | 0040 | ACCOUNTING METHOD (CASH) | C1 |
| | 0050 | ACCOUNTING METHOD (ACCRUAL) | C2 |
| | 0080 | MATERIALLY PARTICIPATE – YES BOX | E |
| | 0085 | MATERIALLY PARTICIPATE – NO BOX | E |
| | 0260 | ELECTION TO DEFER TO 2000 | PT I 8c |
| | 0740 | ALL INVESTMENT IS AT RISK | PT II 37a |
| | 0750 | SOME INVESTMENT IS NOT AT RISK | PT II 37b |
| **SCH H** | 0040 | CASH WAGE OVER $1100 PAID YEARLY – YES BOX | A |
| | 0045 | CASH WAGE OVER $1100 PAID YEARLY – NO BOX | A |
| | 0050 | FED INC TAX WITHHELD – YES BOX | B |
| | 0055 | FED INC TAX WITHHELD – NO BOX | B |
| | 0060 | CASH WAGE OVER $1000 PAID QUARTERLY – NO BOX | C |
| | 0065 | CASH WAGE OVER $1000 PAID QUARTERLY – YES BOX | C |
| | 0150 | CASH WAGES OVER $1000 PAID QUARTERLY – NO BOX | 9 |
| | 0155 | CASH WAGES OVER $1000 PAID QUARTERLY – YES BOX | 9 |
| | 0170 | ONE STATE CONTR – YES BOX | 10 |
| | 0180 | TOTAL CONTRIBUTIONS PAID BY APRIL 15 – YES BOX | 11 |
| | 0190 | TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE – YES BOX | 12 |
| | 0540 | REQUIRED TO FILE FORM 1040 – NO | 28 |
| **SCH K-1** | 0060 | FINAL K-1 | |
| **1116** | 0020 | PASSIVE INCOME | a |
| | 0030 | HIGH WITHHOLDING TAX INTEREST | b |
| | 0040 | FINANCIAL SERVICES INCOME | c |
| | 0050 | SHIPPING INCOME | d |
| | 0060 | DIV FROM DISC OR FORMER DISC | e |
| | 0070 | DISTRIBUTIONS FROM FSC/FORMER FSC | f |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **1116** | 0080 | LUMP-SUM DISTRIBUTIONS | g |
| | 0085 | SECTION 901(j) INCOME | h |
| | 0090 | INCOME RE-SOURCED BY TREATY | i |
| | 0095 | GENERAL LIMITATION INCOME | j |
| | 0650 | FRGN TAXES PAID OR ACCRUED:(PAID) | PT II m |
| | 0660 | FRGN TAXES PAID OR ACCRUED:(ACCRD) | PT II n |
| **2210** | 0012 | WAIVER | PT I 1a |
| | 0014 | ANNUALIZED INCOME INSTALL METHOD | PT I 1b |
| | 0016 | FED INC TAX WITHHOLD FROM WAGES | PT I 1c |
| | 0019 | ONE OR MORE REQ INSTALLMENTS | PT I 1f |
| **2210F** | 0013 | WAIVER OF PENALTY BOX | 1a |
| | 0016 | FILING STATUS CHANGED BOX | 1b |
| **2439** | 0010 | VOID INDICATOR BOX | |
| | 0020 | CORRECTED INDICATOR BOX | |
| **3468** | 0020 | SECTION 47(d)(5) ELECTION | 1a |
| **4136** | 0152 | DIESEL FUEL / KEROSENE BOX | 3 |
| | 0278 | UNDYED DIESEL FUEL BOX | 5 |
| | 0302 | VENDORS OF UNDYED KEROSENE BOX | 6 |
| **4562** | 0185 | GROUP ANY ASSETS | 14 |
| | 0810 | EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – YES BOX | PT V  SEC A 23(a) |
| | 0815 | EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – NO BOX | PT V  SEC A 23(a) |
| | 0820 | EVIDENCE WRITTEN – YES BOX | PT V  SEC A 23(b) |
| | 0825 | EVIDENCE WRITTEN – NO BOX | PT V  SEC A 23(b) |
| | 1390 | VEHICLE 1 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(a) |
| | 1395 | VEHICLE 1 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(a) |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **4562** | 1400 | VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(a) |
| | 1405 | VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(a) |
| | 1410 | VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE  - YES BOX | PT V  SEC B 34(a) |
| | 1415 | VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(a) |
| | 1460 | VEHICLE 2 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(b) |
| | 1465 | VEHICLE 2 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(b) |
| | 1470 | VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(b) |
| | 1475 | VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(b) |
| | 1480 | VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 34(b) |
| | 1485 | VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(b) |
| | 1530 | VEHICLE 3 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(c) |
| | 1535 | VEHICLE 3 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(c) |
| | 1540 | VEHICLE 3 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(c) |
| | 1545 | VEHICLE 3 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(c) |
| | 1550 | VEHICLE 3 ANOTHER AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 34(c) |
| | 1555 | VEHICLE 3 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(c) |
| | 1600 | VEHICLE 4 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(d) |
| | 1605 | VEHICLE 4 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(d) |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **4562** | 1610 | VEHICLE 4 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(d) |
| | 1615 | VEHICLE 4 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(d) |
| | 1620 | VEHICLE 4 ANOTHER AVAILABLE FOR PERSONAL USE  - YES BOX | PT V  SEC B 34(d) |
| | 1625 | VEHICLE 4 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(d) |
| | 1670 | VEHICLE 5 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(e) |
| | 1675 | VEHICLE 5 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(e) |
| | 1680 | VEHICLE 5 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(e) |
| | 1685 | VEHICLE 5 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(e) |
| | 1690 | VEHICLE 5 ANOTHER AVAILABLE FOR PERSONAL USE  - YES BOX | PT V  SEC B 34(e) |
| | 1695 | VEHICLE 5 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(e) |
| | 1740 | VEHICLE 6 AVAILABLE FOR PERSONAL USE – YES BOX | PT V  SEC B 32(f) |
| | 1745 | VEHICLE 6 AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 32(f) |
| | 1750 | VEHICLE 6 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX | PT V  SEC B 33(f) |
| | 1755 | VEHICLE 6 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX | PT V  SEC B 33(f) |
| | 1760 | VEHICLE 6 ANOTHER AVAILABLE FOR PERSONAL USE  - YES BOX | PT V  SEC B 34(f) |
| | 1765 | VEHICLE 6 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX | PT V  SEC B 34(f) |
| | 1770 | MAINTAIN WRITTEN STATEMENT INCLUDING COMMUTING – YES BOX | PT V  SEC C 35 |
| | 1775 | MAINTAIN WRITTEN STATEMENT INCLUDING COMMUTING – NO BOX | PT V  SEC C 35 |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **4562** | 1780 | MAINTAIN WRITTEN STATEMENT PROHIBITING PERSONAL USE – YES BOX | PT V  SEC C 36 |
| | 1785 | MAINTAIN WRITTEN STATEMENT PROHIBITING PERSONAL USE – NO BOX | PT V  SEC C 36 |
| | 1790 | TREAT USE BY EMPLOYEES AS PERSONAL USE – YES BOX | PT V  SEC C 37 |
| | 1795 | TREAT USE BY EMPLOYEES AS PERSONAL USE – NO BOX | PT V  SEC C 37 |
| | 1800 | PROVIDE MORE THAN 5 VEHICLES - YES BOX | PT V  SEC C 38 |
| | 1805 | PROVIDE MORE THAN 5 VEHICLES - NO BOX | PT V  SEC C 38 |
| | 1810 | MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUALIFIED AUTO DEMO USE – YES BOX | PT V  SEC C 39 |
| | 1815 | MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUALIFIED AUTO DEMO USE – NO BOX | PT V  SEC C 39 |
| **4835** | 0030 | ACTIVELY PARTICIPATE – YES BOX | A |
| | 0035 | ACTIVELY PARTICIPATE – NO BOX | A |
| | 0160 | IF ELECT TO DEFER TO 19XX ATT | PT I 5c |
| | 0640 | ALL INVESTMENT IS AT RISK | 33a |
| | 0650 | SOME INVESTMENT IS NOT AT RISK | 33b |
| **4970** | 0070 | DOMESTIC TRUST INDICATOR | E |
| | 0080 | FOREIGN TRUST INDICATOR | E |
| **4972** | 0024 | DISTR OF QUAL PLAN – YES BOX | 1 |
| | 0026 | DISTR OF QUAL PLAN – NO BOX | 1 |
| | 0030 | ROLLOVER – YES BOX | 2 |
| | 0040 | ROLLOVER – NO BOX | 2 |
| | 0042 | BENEFICIARY OF QUALIFIED PARTICIPANT – YES BOX | 3 |
| | 0044 | BENEFICIARY OF QUALIFIED PARTICIPANT – NO BOX | 3 |
| | 0084 | QUAL AGE – FIVE YR MEMBER – YES BOX | 4 |
| | 0086 | QUAL AGE – FIVE YR MEMBER – NO BOX | 4 |

## .05 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **4972** | 0190 | PRIOR YEAR DISTRIBUTION – YES BOX | 5a |
| | 0200 | PRIOR YEAR DISTRIBUTION – NO BOX | 5a |
| | 0201 | BENEFICIARY DISTRIBUTION – YES BOX | 5b |
| | 0202 | BENEFICIARY DISTRIBUTION – NO BOX | 5b |
| **6198** | 0220 | AT RISK EFFECTIVE DATE BOX | PT III 15a |
| | 0230 | PRIOR YEAR F6198, LINE 19 BOX | PT III 15b |
| | 0250 | INCREASES SINCE EFFECT DATE BOX | PT III 16a |
| | 0260 | INCREASES END OF PRIOR TAX YR BOX | PT III 16b |
| | 0290 | DECREASES SINCE EFFECT DATE BOX | PT III 18a |
| | 0300 | DECR SINCE END OF PRIOR YR BOX | PT III 18b |
| **6252** | 0050 | PROPERTY SOLD TO RELATED PARTY – YES BOX | 3 |
| | 0055 | PROPERTY SOLD TO RELATED PARTY – NO BOX | 3 |
| | 0060 | MARKET SECURITY – YES BOX | 4 |
| | 0065 | MARKET SECURITY – NO BOX | 4 |
| | 0300 | SECOND DISPOSITION – YES BOX | 28 |
| | 0305 | SECOND DISPOSITION – NO BOX | 28 |
| | 0310 | 2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP | 29a |
| | 0330 | 1ST DISP SALE/EXCHANGE | 29b |
| | 0340 | 2ND DISP INVOLUNTARY CONVERSION | 29c |
| | 0350 | 2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER | 29d |
| | 0360 | DISPOSITION NOT TO AVOID TAX | 29e |
| **8582-CR** | 0470 | ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX | 38 |
| **8824** | 0080 | WAS THE EXCH MADE WITH A RELATED PARTY.  YES, THIS TAX YEAR | PT I 7a |
| | 0090 | WAS THE EXCH MADE WITH A RELATED PARTY.  YES, PRIOR YEAR | PT I 7b |
| | 0100 | WAS THE EXCH MADE WITH A RELATED PARTY. NO | PT I 7c |

**.05  FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **8824** | 0180 | DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – YES BOX | PT II 9 |
| | 0185 | DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – NO BOX | PT II 9 |
| | 0190 | DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – YES BOX | PT II 10 |
| | 0195 | DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – NO BOX | PT II 10 |
| | 0200 | DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES | PT II 11a |
| | 0210 | DISPOSITION WAS AN INVOLUNTARY CONVERSION | PT II 11b |
| | 0220 | YOU CAN ESTAB TO SATIS THAT NEITHER HAD TAX AVOIDANCE | PT II 11c |
| **SUMMARY** | 0070 | PREPARER'S SELF-EMPLOYMENT INDICATOR | |

**.06  FIELDS WHICH REPRESENT "LITERALS" ENTRIES**

The following fields represent fields that can contain literals.  The Field Description on the record layout will indicate the approved **"LITERAL"**.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **1041** | 0060 | ESTATE/TRUST NAME LINE | |
| | 0375 | FORM 4684 | 7 |
| | 0470 | NATURE OF OTHER DEDUCTIONS | 15 |
| | 0600 | ESTAX CREDITED TO TRUST "SECT 643(G)" | 25a |
| | 1220 | FORM8621ONLYbbbbbbbb | G-2b |
| | 1280 | FORM (SPECIFY) "3468" | G-2c |
| **SCH D** | 0060 | TRANSACTION 1 - GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |
| | 0120 | TRANSACTION 2 - GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |
| | 0180 | TRANSACTION 3 - GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |

## .06 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON'T)

The following fields represent fields that can contain literals. The Field Description on the record layout will indicate the approved **"LITERAL"**.

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH D** | 0240 | TRANSACTION 4 - GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |
| | 0300 | TRANSACTION 5- GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |
| | 0360 | TRANSACTION 6 - GROSS SALES PRICE "LIKE-KIND-EX" | PT I 1(d) |
| | 0830 | TRANSACTION 1 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| | 0890 | TRANSACTION 2 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| | 0950 | TRANSACTION 3 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| | 1010 | TRANSACTION 4 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| | 1070 | TRANSACTION 5 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| | 1130 | TRANSACTION 6 - GROSS SALES PRICE "LIKE-KIND-EX" | PT II 6(d) |
| **SCH E** | 1020 | PART/S-CORP IND "P" OR "S" | 27A(b) |
| | 1090 | PYA INDICATOR "PYA" | 27A(h) |
| | 1110 | PYA INDICATOR "PYA" | 27A(i) |
| | 1140 | PYA INDICATOR "PYA" | 27A(k) |
| | 1160 | PART/S-CORP IND "P" OR "S" | 27B(b) |
| | 1230 | PYA INDICATOR "PYA" | 27B(h) |
| | 1250 | PYA INDICATOR "PYA" | 27B(i) |
| | 1280 | PYA INDICATOR "PYA" | 27B(k) |
| | 1300 | PART/S-CORP IND "P" OR "S" | 27C(b) |
| | 1370 | PYA INDICATOR "PYA" | 27C(h) |
| | 1390 | PYA INDICATOR "PYA" | 27C(i) |
| | 1420 | PYA INDICATOR "PYA" | 27C(k) |
| | 1440 | PART/S-CORP IND "P" OR "S" | 27D(b) |
| | 1510 | PYA INDICATOR "PYA" | 27D(h) |
| | 1530 | PYA INDICATOR "PYA" | 27D(i) |
| | 1560 | PYA INDICATOR "PYA" | 27D(k) |

## .06 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON'T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **SCH E** | 1580 | PART/S-CORP IND "P" OR "S" | 27E(b) |
| | 1650 | PYA INDICATOR "PYA" | 27E(h) |
| | 1670 | PYA INDICATOR "PYA" | 27E(i) |
| | 1700 | PYA INDICATOR "PYA" | 27E(k) |
| | 2030 | SCH K1 ES PYMT "ES PYMNT CLAIMED" | 36 |
| **SCH F** | 0720 | PAL INDICATOR "PAL" | 36 |
| **SCH J** | 1490 | BENEFICIARY'S NAME "SEE STATEMENT ATTACHED" | PT IV |
| **SCH K-1** | 0070 | BENEFICIARY'S IDENTIFYING NUMBER "FOREIGNUS" | |
| **1116** | 0007 | ALT MIN TAX | |
| | 0120 | GROSS INCOME SOURCE "WAGES  " "DIVIDENDS" | PT I 1A |
| | 0290 | GROSS INCOME SOURCE "WAGES  " "DIVIDENDS" | PT I 1B |
| | 0460 | GROSS INCOME SOURCE "WAGES  " "DIVIDENDS" | PT I 1C |
| **3468** | 0140 | TAX REFORM ACT LITERAL | PT I 5 |
| **4255** | 0483 | @TAX FROM ATTACHED@ | 9 |
| **4562** | 0210 | MACRS 3-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15a(e) |
| | 0260 | MACRS 5-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15b(e) |
| | 0310 | MACRS 7-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15c(e) |
| | 0360 | MACRS 10-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15d(e) |
| | 0410 | MACRS 15-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15e(e) |
| | 0460 | MACRS 20-YR PROPERTY CONVENTION "HY", "MQ", "MM" | PT II 15f(e) |

## .06    FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON=T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|---|---|---|---|
| **4562** | 0630 | ADS (CLASS LIFE) CONVENTION "HY", "MQ", "MM" | PT II 16a(e) |
| | 0660 | ADS (12 YEAR) CONVENTION "HY", "MQ", "MM" | PT II 16b(e) |
| | 1175 | DEPRECIATION ITEM 1 METHOD/ CONV "HY", "MQ", "MM", "PRE" | PT V SEC A 25(g) |
| | 1245 | DEPRECIATION ITEM 2 METHOD/ CONV "HY", "MQ", "MM", "PRE" | PT V SEC A 25(g) |
| | 1315 | DEPRECIATION ITEM 3 METHOD/ CONV "HY", "MQ", "MM", "PRE" | PT V SEC A 25(g) |
| **4684** | 1000 | PAL INDICATOR "PAL" | PT II 31 |
| | 1020 | PAL INDICATOR "PAL" | PT II 32 |
| | 1170 | PAL INDICATOR "PAL" | PT II 38(a) |
| | 1190 | PAL INDICATOR "PAL" | PT II 38(b) |
| **4797** | 0050 | DATE ACQUIRED ITEM 1 "INHERIT" | PT I 2(b) |
| | 0070 | GR SALES PR ITEM 1 "LIKE-KIND" | PT I 2(d) |
| | 0130 | DATE ACQUIRED ITEM 2 "INHERIT" | PT I 2(b) |
| | 0150 | GR SALES PR ITEM 2 "LIKE-KIND" | PT I 2(d) |
| | 0200 | DATE ACQUIRED ITEM 3 "INHERIT" | PT I 2(b) |
| | 0230 | GR SALES PR ITEM 3 "LIKE-KIND" | PT I 2(d) |
| | 0280 | DATE ACQUIRED ITEM 4 "INHERIT" | PT I 2(b) |
| | 0310 | GR SALES PR ITEM 4 "LIKE-KIND" | PT I 2(d) |
| | 0700 | ORD G/L DATE ACQ ITEM 1 "INHERIT" | PT II 10(b) |
| | 0780 | ORD G/L DATE ACQ ITEM 2 "INHERIT" | PT II 10(b) |
| | 0860 | ORD G/L DATE ACQ ITEM 3 "INHERIT" | PT II 10(b) |
| | 0940 | ORD G/L DATE ACQ ITEM 4 "INHERIT" | PT II 10(b) |
| | 1275 | PAL INDICATOR "PAL" | PT II 14 |
| **4835** | 0620 | PAL INDICATOR "PAL" | 32 |
| **8271** | 0040 | TAX SHELTER REGISTRATION  NUMBER "APPLIEDbFOR" OR  "NObNOTIFICA" | 1(b) |
| | 0080 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 2(b) |
| | 0120 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 3(b) |

## .06   FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON=T)

| FORM/SCH | FIELD | IDENTIFICATION | LINE REF |
|----------|-------|----------------|----------|
| **8271** | 0160 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 4(b) |
|          | 0200 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 5(b) |
|          | 0240 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 6(b) |
|          | 0280 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 7(b) |
|          | 0320 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 8(b) |
|          | 0360 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 9(b) |
|          | 0400 | TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA" | 10(b) |
| **8824** | 0100 | RELATED ID "APPLD FOR" | PT II 8 |
| **8829** | 0515 | ASEE ATTACHED@ | 40 |

# RECORD  LAYOUTS

# SECTION 9 .00 ENTITY RECORD

A new format for the Entity Record Layouts was made effective October 1, 1998.

The ELF Processing Support Section will work with you in resolving any entity discrepancies and, if necessary, will mail you a copy of the paper report. An automated acknowledgment report will not be available.

The data must be submitted in an ASCII format with no header or trailer information included and must be in a fixed format (one record per block).

## TRANSMISSION RECORD

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|----------------|--------|----------|------------|
| 0000 | Record ID | 6 | 1 - 6 | "TRANSE" |
| 0010 | Transmitter≈s ETIN | 8 | 7 - 14 | NNNNNNnn |
| 0020 | Julian Date | 3 | 15 - 17 | Numeric |
| 0030 | Transmitter's Sequence Number | 2 | 18 - 19 | Numeric |
| 0040 | File ID | 12 | 20 - 31 | Blank |
| 9999 | Record Terminus Character | 1 | 32 | A#@ |

**ENTITY RECORD**

| Field | Identification | Length | Char-Pos | Field Desc |
|---|---|---|---|---|
| 0010 | Employer Identification Number | 9 | 1 - 9 | Numeric |
| 0020 | Name Control | 4 | 10 - 13 | Alphanumeric |
| 0030 | Name of Estate / Trust / Grantor | 35 | 14 - 48 | Alphanumeric |
| 0040 | *Client Information | 35 | 49 - 83 | Alphanumeric |
| 9999 | Record Terminus Character | 1 | 84 | A#@ |

*Note: This field can be used by transmitter for their tracking purposes (i.e. account number, second name line, etc.)

## RECAP RECORD

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|---------------|--------|----------|------------|
| 0000 | Record ID | 6 | 1 - 6 | "RECAPb" |
| 0010 | Total Entity Count | 6 | 7 - 12 | Numeric (000001-999999) |
| 0020 | Transmitter≠s ETIN | 8 | 13 - 20 | NNNNNNnn |
| 0030 | Julian Date | 3 | 21 - 23 | Numeric |
| 0040 | Transmitter≠s Sequence Number | 2 | 24 - 25 | Numeric |
| 9999 | Record Terminus Character | 1 | 26 | A#@ |

## SECTION 9 .005 REMITTANCE REGISTER

Form 1041 Payments - Regular

Electronic Remittance Register

With the submission of every Form 1041 balance due return a Remittance Register and its related payment must be submitted to the ELF Processing Support Section (see Page ix for mailing information).

Make all payments for balance due returns by the due date of the return regardless of an extension of time being filed for the return. If the return is due on April 15th, payments must be postmarked by April 15th of that year.

One paper check payment may cover up to 5,000 accounts from the same transmission.

The Remittance Register must be submitted on the same medium as the return, using the following format:

Transmittal record (This record identifies the transmitter).

Remittance records (each record contains corresponding taxpayer's information from the 1041 return tape). Money fields - 12 characters - 11 numeric characters followed by a blank space to represent a positive amount.

Recap record (This record contains the total of amounts owed (remitted) and the total number of remittance records).

If the file is transmitted via modem or on diskette it must be in an ASCII text file format with a carriage return and line feed at the end of each record.

If transmitted on tape, data must be ASCII or EBCDIC.

One check per register. One check for multiple registers may delay processing.

NOTE: The amount of the paper check MUST match the dollar amount in the Remittance RECAP Record, Field #0235, Total $ Amount of remittances.

**Trans Record**

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|----------------|--------|----------|------------|
| 0010 | Byte Count | 4 | 1 - 4 | "0088" |
| 0015 | Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| 0020 | Record Name | 5 | 9 - 13 | Value = "TRANR" |
| 0025 | Transmitter's EIN | 9 | 14 - 22 | Numeric |
| 0030 | Transmitter's Name | 35 | 23 - 57 | Alphanumeric |
| 0035 | Julian Date of Transmission | 3 | 58 - 60 | Numeric |
| 0040 | Trans Sequence Number of Julian Date | 2 | 61 - 62 | Numeric |
| 0045 | Electronic Transmitters's ID Number Plus Filer's User Code | 8 | 63 - 70 | Numeric Value = NNNNNNnn, NNNNNN = ETIN, **nn = Transmitters User Code; may zero fill |

** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|----------------|--------|----------|------------|
| 0050 | Payment Code | 1 | 71 | Value = "1" |
| 0055 | File ID | 12 | 72 - 83 | Blanks |
| 0060 | Filler | 4 | 84 - 87 | Blanks |
| 0065 | Record Terminus Character | 1 | 88 | "#" |

**Remittance  Record**

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|---------------|--------|----------|-----------|
| 0110 | Byte Count | 4 | 1 - 4 | "0048" |
| 0115 | Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| 0120 | Record Name | 5 | 9 - 13 | Value = "REMIT" |
| 0125 | Name Control | 4 | 14 - 17 | Alphanumeric (Field #0030 on Form 1041) |
| 0130 | TIN (EIN) | 9 | 18 - 26 | Numeric (Field #0040 on Form 1041) |
| 0135 | Tax Period | 6 | 27 - 32 | Numeric YYYYMM (Field #0005 on Record ID of Form 1041) |
| 0140 | Tax Due Amount | 12 | 33 - 44 | Numeric (Field #0780 on Form 1041) |
| 0145 | Payment Code | 1 | 45 | VALUE = "1" |
| 0150 | Filler | 2 | 46 - 47 | Blanks |
| 0155 | Record Terminus Character | 1 | 48 | "#" |

**Recap  Record**

| Field | Identification | Length | Char-Pos | Field Desc |
|-------|----------------|--------|----------|------------|
| 0210 | Byte Count | 4 | 1 - 4 | "0040" |
| 0215 | Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| 0220 | Record Name | 5 | 9 - 13 | Value = "RECAP" |
| 0225 | Electronic Transmitters Id # Plus Filer's User Code | 8 | 14 - 21 | Numeric Value = NNNNNNnn, NNNNNN = ETIN, nn = Filer's User Code; may be zero filled |
| 0230 | Total Number of Remittance Records | 4 | 22 - 25 | Numeric (Cannot exceed 5000) |
| 0235 | Total $ Amount of Remittances | 12 | 26 - 37 | Numeric (Whole Dollars Only) |
| 0240 | Filler | 2 | 38 - 39 | Blank |
| 0245 | Record Terminus Character | 1 | 40 | "#" |

```
SECTION  9.01    TRANSMISSION (TRANS) RECORD

FIELD IDENTIFICATION                FORM   LENGTH CHAR - POS   FIELD
NO.                                 REF.                       DESCRIPTION
----  ------------------------------ ---- ------ ---- ----  -------------------
          BYTE COUNT                          4    1 -    4  0202

          START RECORD SENTINEL               4    5 -    8  "*****"

0000  RECORD ID                               6    9 -   14  "TRANSb"

0010  FILLER                                 11   15 -   25  BLANK

0020  TRANSMITTER'S EIN                       9   26 -   34  N
                                                             nnnnnnnnn

0030  DATA FIELD INDICATOR                    1   35 -   35  "V" OR "F"

0040  TRANSMITTER'S NAME                     35   36 -   70  A/N

0050  LOCATION CODE                           1   71 -   71  N
      (MUST BE ENTERED OR
      TRANSMISSION WILL BE                  "1" = DOMESTIC RETURNS, THE VIRGIN ISLANDS
      REJECTED)                                   AND OTHER U.S. TERRITORIES, FPO AND
                                                  APO ADDRESSES (EXCEPT PUERTO RICO)

                                            "2" = PUERTO RICO RETURNS

                                            "3" = FOREIGN RETURNS

0060  TRANSMISSION DATE                       8   72 -   79  N
                                                             FORMAT:  MMDDYYYY

0070  ELECTRONIC TRANSMITTER'S                8   80 -   87  NNNNNNnn
      IDENTIFICATION NUMBER                                  NNNNNN = ETIN
      PLUS FILER'S USER CODE                                 ** nn =
      (MUST BE ENTERED, MUST                                 TRANSMITTER'S
      BE THE SAME AS ETIN ON RECAP                           USER CODE; MAY
      RECORD)                                                BE ZERO FILLED

         **  NOTE:   "nn" VALUE ASSIGNED BY TRANSMITTER TO IDENTIFY BRANCH,
                     OFFICE WITH THE SAME ETIN, EIN AND TRANSMISSION DATE.

0080  JULIAN DATE OF TRANSMISSION             3   88 -   90  N

0090  TRANSMISSION SEQUENCE                   2   91 -   92  N
      NUMBER FOR JULIAN DAY
      IN (080)

      NOTE: Sequence number must be unique for every transmission.

0100  FILER IDENTIFICATION                    6   93 -   98  A/N or Blank

0110  PAPER CHECK INDICATOR                   1   99 -   99  "1" OR BLANK
      (FOR BALANCE DUE RETURNS                               1 = BALANCE DUE
      WITH REMITTANCE REGISTER                               PAYMENT ATTACHED
      AND PAPER CHECKS ATTACHED).

0120  RETURN FORM TYPE                        6  100 -  105  "1041bb"
                                                             LEFT JUSTIFIED

0130  TRANSMITTER'S ADDRESS                  35  106 -  140  A/N

0140  TRANSMITTER'S CITY                     22  141 -  162  A/N

0150  TRANSMITTER'S STATE                     2  163 -  164  A/N
```

SECTION  9.01    TRANSMISSION (TRANS) RECORD

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------------|------|--------|-----------|---------------------|
| 0160 | TRANSMITTER'S ZIP CODE | | 12 | 165 - 176 | N OR nnnnnbbbbbbb OR nnnnnnnnnbbb |
| 0170 | AREA CODE TELEPHONE NUMBER (TRANSMITTER'S) | | 10 | 177 - 186 | N |
| 0180 | FORM 8453-F INDICATOR | | 2 | 187 - 188 | A/N "00" = ONE FORM 8453-F PER RETURN; "01" = ONE FORM 8453-F FOR MULTIPLE RETURNS |
| 0190 | ELECTRONIC TRACKING INDICATOR | | 12 | 189 - 200 | RESERVED |
| 0200 | ELECTRONIC ACKNOWLEDGEMENT INDICATOR | | 1 | 201 - 201 | "X" OR BLANK |
| | RECORD TERMINUS CHARACTER | | 1 | 202 - 202 | "#" |

Form **1041**

Department of the Treasury—Internal Revenue Service

## U.S. Income Tax Return for Estates and Trusts

**2000**

For calendar year 2000 or fiscal year beginning , 2000, and ending , 20

OMB No. 1545-0092

**A** Type of entity:
- ☐ Decedent's estate
- ☐ Simple trust
- ☐ Complex trust
- ☐ Grantor type trust
- ☐ Bankruptcy estate–Ch. 7
- ☐ Bankruptcy estate–Ch. 11
- ☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions) ▶

Name of estate or trust (If a grantor type trust, see page 8 of the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see page 8 of the instructions.)

City or town, state, and ZIP code

**C** Employer identification number

**D** Date entity created

**E** Nonexempt charitable and split-interest trusts, check applicable boxes (see page 10 of the instructions):
- ☐ Described in section 4947(a)(1)
- ☐ Not a private foundation
- ☐ Described in section 4947(a)(2)

**F** Check applicable boxes:
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Change in fiduciary's name
- ☐ Change in fiduciary's address

**G** Pooled mortgage account (see page 10 of the instructions):
- ☐ Bought
- ☐ Sold
- Date:

### Income

| | | |
|---|---|---|
| 1 | Interest income | 1 |
| 2 | Ordinary dividends | 2 |
| 3 | Business income or (loss) (attach Schedule C or C-EZ (Form 1040)) | 3 |
| 4 | Capital gain or (loss) (attach Schedule D (Form 1041)) | 4 |
| 5 | Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040)) | 5 |
| 6 | Farm income or (loss) (attach Schedule F (Form 1040)) | 6 |
| 7 | Ordinary gain or (loss) (attach Form 4797) | 7 |
| 8 | Other income. List type and amount | 8 |
| 9 | **Total income.** Combine lines 1 through 8 ▶ | 9 |

### Deductions

| | | |
|---|---|---|
| 10 | Interest. Check if Form 4952 is attached ▶ ☐ | 10 |
| 11 | Taxes | 11 |
| 12 | Fiduciary fees | 12 |
| 13 | Charitable deduction (from Schedule A, line 7) | 13 |
| 14 | Attorney, accountant, and return preparer fees | 14 |
| 15a | Other deductions **not** subject to the 2% floor (attach schedule) | 15a |
| b | Allowable miscellaneous itemized deductions subject to the 2% floor | 15b |
| 16 | **Total.** Add lines 10 through 15b | 16 |
| 17 | Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶ | 17 |
| 18 | Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041)) | 18 |
| 19 | Estate tax deduction (including certain generation-skipping taxes) (attach computation) | 19 |
| 20 | Exemption | 20 |
| 21 | **Total deductions.** Add lines 18 through 20 ▶ | 21 |

### Tax and Payments

| | | |
|---|---|---|
| 22 | Taxable income. Subtract line 21 from line 17. If a loss, see page 14 of the instructions | 22 |
| 23 | **Total tax** (from Schedule G, line 7) | 23 |
| 24 | **Payments: a** 2000 estimated tax payments and amount applied from 1999 return | 24a |
| b | Estimated tax payments allocated to beneficiaries (from Form 1041-T) | 24b |
| c | Subtract line 24b from line 24a | 24c |
| d | Tax paid with extension of time to file: ☐ Form 2758 ☐ Form 8736 ☐ Form 8800 | 24d |
| e | Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐ | 24e |
| | Other payments: **f** Form 2439 _____ ; **g** Form 4136 _____ ; Total ▶ | 24h |
| 25 | **Total payments.** Add lines 24c through 24e, and 24h ▶ | 25 |
| 26 | Estimated tax penalty (see page 15 of the instructions) | 26 |
| 27 | **Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed | 27 |
| 28 | **Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid | 28 |
| 29 | Amount of line 28 to be: **a Credited to 2001 estimated tax** ▶ ; **b Refunded** ▶ | 29 |

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge.

▶ _____ Signature of fiduciary or officer representing fiduciary | Date | ▶ _____ | EIN of fiduciary if a financial institution (see page 5 of the instructions)

**Paid Preparer's Use Only**

| Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | | EIN ▶ | Phone no. ( ) |

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 11370H

Form **1041** (2000)

| Schedule A | Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | | |
|---|---|---|---|
| **1** | Amounts paid or permanently set aside for charitable purposes from gross income (see page 15) | **1** | |
| **2** | Tax-exempt income allocable to charitable contributions (see page 16 of the instructions) | **2** | |
| **3** | Subtract line 2 from line 1 | **3** | |
| **4** | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes | **4** | |
| **5** | Add lines 3 and 4 | **5** | |
| **6** | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 16 of the instructions) | **6** | |
| **7** | **Charitable deduction.** Subtract line 6 from 5. Enter here and on page 1, line 13 | **7** | |

| Schedule B | Income Distribution Deduction | | |
|---|---|---|---|
| **1** | Adjusted total income (from page 1, line 17) (see page 16 of the instructions) | **1** | |
| **2** | Adjusted tax-exempt interest | **2** | |
| **3** | Total net gain from Schedule D (Form 1041), line 16, column (1) (see page 16 of the instructions) | **3** | |
| **4** | Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion) | **4** | |
| **5** | Capital gains for the tax year included on Schedule A, line 1 (see page 16 of the instructions) | **5** | |
| **6** | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | **6** | |
| **7** | **Distributable net income (DNI).** Combine lines 1 through 6. If zero or less, enter -0- | **7** | |
| **8** | If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law | **8** | |
| **9** | Income required to be distributed currently | **9** | |
| **10** | Other amounts paid, credited, or otherwise required to be distributed | **10** | |
| **11** | Total distributions. Add lines 9 and 10. If greater than line 8, see page 17 of the instructions | **11** | |
| **12** | Enter the amount of tax-exempt income included on line 11 | **12** | |
| **13** | Tentative income distribution deduction. Subtract line 12 from line 11 | **13** | |
| **14** | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0- | **14** | |
| **15** | **Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18 | **15** | |

| Schedule G | Tax Computation (see page 17 of the instructions) | | |
|---|---|---|---|
| **1** | **Tax: a** ☐ Tax rate schedule or ☐ Schedule D (Form 1041) | **1a** | |
| | **b** Tax on lump-sum distributions (attach Form 4972) | **1b** | |
| | **c** Alternative minimum tax (from Schedule I, line 39) | **1c** | |
| | **d Total.** Add lines 1a through 1c ▶ | **1d** | |
| **2a** | Foreign tax credit (attach Form 1116) | **2a** | |
| **b** | Check: ☐ Nonconventional source fuel credit ☐ Form 8834 | **2b** | |
| **c** | General business credit. Enter here and check which forms are attached: ☐ Form 3800 or ☐ Forms (specify) ▶ _____ | **2c** | |
| **d** | Credit for prior year minimum tax (attach Form 8801) | **2d** | |
| **3** | **Total credits.** Add lines 2a through 2d ▶ | **3** | |
| **4** | Subtract line 3 from line 1d | **4** | |
| **5** | Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 | **5** | |
| **6** | Household employment taxes. Attach Schedule H (Form 1040) | **6** | |
| **7** | **Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶ | **7** | |

| | Other Information | Yes | No |
|---|---|---|---|
| **1** | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $ _____ | | |
| **2** | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement? | | |
| **3** | At any time during calendar year 2000, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 18 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ _____ | | |
| **4** | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 19 of the instructions | | |
| **5** | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 19 for required attachment | | |
| **6** | If this is an estate or a complex trust making the section 663(b) election, check here (see page 19) ▶ ☐ | | |
| **7** | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 19) ▶ ☐ | | |
| **8** | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐ | | |
| **9** | Are any present or future trust beneficiaries skip persons? See page 19 of the instructions | | |

Form **1041** (2000)

| Schedule I | Alternative Minimum Tax (see pages 19 through 24 of the instructions) |

**Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income**

| 1 | Adjusted total income or (loss) (from page 1, line 17) | 1 | | |
| 2 | Net operating loss deduction. Enter as a positive amount | 2 | | |
| 3 | Add lines 1 and 2 | 3 | | |
| 4 | **Adjustments and tax preference items:** | | | |
| a | Interest | 4a | | |
| b | Taxes | 4b | | |
| c | Miscellaneous itemized deductions (from page 1, line 15b) | 4c | | |
| d | Refund of taxes | 4d ( | ) |
| e | Depreciation of property placed in service after 1986 | 4e | | |
| f | Circulation and research and experimental expenditures | 4f | | |
| g | Mining exploration and development costs | 4g | | |
| h | Long-term contracts entered into after February 28, 1986 | 4h | | |
| i | Amortization of pollution control facilities | 4i | | |
| j | Installment sales of certain property | 4j | | |
| k | Adjusted gain or loss (including incentive stock options) | 4k | | |
| l | Certain loss limitations | 4l | | |
| m | Tax shelter farm activities | 4m | | |
| n | Passive activities | 4n | | |
| o | Beneficiaries of other trusts or decedent's estates | 4o | | |
| p | Tax-exempt interest from specified private activity bonds | 4p | | |
| q | Depletion | 4q | | |
| r | Accelerated depreciation of real property placed in service before 1987 | 4r | | |
| s | Accelerated depreciation of leased personal property placed in service before 1987 | 4s | | |
| t | Intangible drilling costs | 4t | | |
| u | Other adjustments | 4u | | |
| 5 | Combine lines 4a through 4u | 5 | | |
| 6 | Add lines 3 and 5 | 6 | | |
| 7 | Alternative tax net operating loss deduction (see page 22 of the instructions for limitations) | 7 | | |
| 8 | Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 13 | 8 | | |
| | **Note:** *Complete Part II below before going to line 9.* | | | |
| 9 | Income distribution deduction from line 27 below | 9 | | |
| 10 | Estate tax deduction (from page 1, line 19) | 10 | | |
| 11 | Add lines 9 and 10 | 11 | | |
| 12 | Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8 | 12 | | |

If line 12 is:

● $22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
● Over $22,500, but less than $165,000, go to line 28.
● $165,000 or more, enter the amount from line 12 on line 34 and go to line 35.

**Part II—Income Distribution Deduction on a Minimum Tax Basis**

| 13 | Adjusted alternative minimum taxable income (from line 8) | 13 | | |
| 14 | Adjusted tax-exempt interest (other than amounts included on line 4p) | 14 | | |
| 15 | Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0- | 15 | | |
| 16 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4) | 16 | | |
| 17 | Capital gains paid or permanently set aside for charitable purposes from gross income (see page 23 of the instructions) | 17 | | |
| 18 | Capital gains computed on a minimum tax basis included on line 8 | 18 | ( | ) |
| 19 | Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount | 19 | | |
| 20 | Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19. If zero or less, enter -0- | 20 | | |
| 21 | Income required to be distributed currently (from Schedule B, line 9) | 21 | | |
| 22 | Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10) | 22 | | |
| 23 | Total distributions. Add lines 21 and 22 | 23 | | |
| 24 | Tax-exempt income included on line 23 (other than amounts included on line 4p) | 24 | | |
| 25 | Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23 | 25 | | |
| 26 | Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20. If zero or less, enter -0- | 26 | | |
| 27 | **Income distribution deduction on a minimum tax basis.** Enter the smaller of line 25 or line 26. Enter here and on line 9 | 27 | | |

## Part III—Alternative Minimum Tax

| | | | | |
|---|---|---|---|---|
| 28 | Exemption amount | | **28** | $22,500 00 |
| 29 | Enter the amount from line 12 | **29** | | |
| 30 | Phase-out of exemption amount | **30** $75,000 00 | | |
| 31 | Subtract line 30 from line 29. If zero or less, enter -0- | **31** | | |
| 32 | Multiply line 31 by 25% (.25) | | **32** | |
| 33 | Subtract line 32 from line 28. If zero or less, enter -0- | | **33** | |
| 34 | Subtract line 33 from line 29 | | **34** | |
| 35 | If the estate or trust completed Schedule D (Form 1041) and has an amount on line 24 or 26 (or would have had an amount on either line if Part V had been completed) (as refigured for the AMT, if necessary), go to Part IV below to figure line 35. **All others:** If line 34 is— <br> ● $175,000 or less, multiply line 34 by 26% (.26). <br> ● Over $175,000, multiply line 34 by 28% (.28) and subtract $3,500 from the result | | **35** | |
| 36 | Alternative minimum foreign tax credit (see page 23 of instructions) | | **36** | |
| 37 | Tentative minimum tax. Subtract line 36 from line 35 | | **37** | |
| 38 | Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) | | **38** | |
| 39 | **Alternative minimum tax.** Subtract line 38 from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 1c | | **39** | |

## Part IV—Line 35 Computation Using Maximum Capital Gains Rates

**Caution:** *If the estate or trust did not complete Part V of Schedule D (Form 1041), complete lines 19 through 26 of Schedule D (as refigured for the AMT, if necessary) before completing this part.*

| | | | | |
|---|---|---|---|---|
| 40 | Enter the amount from line 34 | | **40** | |
| 41 | Enter the amount from Schedule D (Form 1041), line 26 (as refigured for AMT, if necessary) | **41** | | |
| 42 | Enter the amount from Schedule D (Form 1041), line 24 (as refigured for AMT, if necessary) | **42** | | |
| 43 | Add lines 41 and 42. If zero or less, enter -0- | **43** | | |
| 44 | Enter the amount from Schedule D (Form 1041), line 21 (as refigured for AMT, if necessary) | **44** | | |
| 45 | Enter the **smaller** of line 43 or line 44 | | **45** | |
| 46 | Subtract line 45 from line 40. If zero or less, enter -0- | | **46** | |
| 47 | If line 46 is $175,000 or less, multiply line 46 by 26% (.26). Otherwise, multiply line 46 by 28% (.28) and subtract $3,500 from the result ▶ | | **47** | |
| 48 | Enter the amount from Schedule D (Form 1041), line 35 (as figured for the regular tax) | | **48** | |
| 49 | Enter the **smallest** of line 40, line 41, or line 48 | | **49** | |
| 50 | Multiply line 49 by 10% (.10) ▶ | | **50** | |
| 51 | Enter the **smaller** of line 40 or line 41 | | **51** | |
| 52 | Enter the amount from line 49 | | **52** | |
| 53 | Subtract line 52 from line 51. If zero or less, enter -0- | | **53** | |
| 54 | Multiply line 53 by 20% (.20) ▶ | | **54** | |
| 55 | Enter the amount from line 40 | | **55** | |
| 56 | Add lines 46, 49, and 53 | | **56** | |
| 57 | Subtract line 56 from line 55 | | **57** | |
| 58 | Multiply line 57 by 25% (.25) ▶ | | **58** | |
| 59 | Add lines 47, 50, 54, and 58 | | **59** | |
| 60 | If line 40 is $175,000 or less, multiply line 40 by 26% (.26). Otherwise, multiply line 40 by 28% (.28) and subtract $3,500 from the result | | **60** | |
| 61 | Enter the **smaller** of line 59 or line 60 here and on line 35 ▶ | | **61** | |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|------|--------|------------|------------------|
|      | BYTE COUNT |  | 4 | 1 - 4 | 1001 |
|      | START RECORD SENTINEL |  | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID |  | 6 | 9 - 14 | "RETbbb" |
| 0001 | TYPE |  | 6 | 15 - 20 | "1041bb" |
| 0002 | PAGE NUMBER |  | 5 | 21 - 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) |  | 9 | 26 - 34 | N nnnnnnnnn |
| 0004 | FILLER |  | 1 | 35 - 35 | BLANK |
| 0005 | TAX PERIOD |  | 6 | 36 - 41 | N FORMAT:  YYYYMM |
| 0006 | FILLER |  | 1 | 42 - 42 | BLANK |
| 0007 | FORM 8453-F INDICATOR |  | 2 | 43 - 44 | N "00" OR "01" |

NOTE:  VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F.
       VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS
              RELATED TO A FORM 8453-F.

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|------|--------|------------|------------------|
| 0010 | FISCAL YEAR BEGINNING |  | 8 | 45 - 52 | FORMAT:  MMDDYYYY \| OR BLANK |
| 0020 | FISCAL YEAR ENDING |  | 8 | 53 - 60 | FORMAT:  MMDDYYYY \| 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:  MMDDYYYY |
| 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 "STMbnn" OR BLANK |
| 0080 | FIDUCIARY NAME LINE |  | 35 | 153 - 187 | A/N |
| 0090 | STREET ADDRESS |  | 35 | 188 - 222 | A/N |
| 0100 | CITY or TOWN |  | 22 | 223 - 244 | A/N |
| 0110 | STATE |  | 2 | 245 - 246 | A/N |

NOTE:  FOR FOREIGN COUNTRIES ".b" (PERIOD AND A BLANK SPACE) IS ALLOWED

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------------------|------|--------|-----------|---------------------|
| 0120 | ZIP CODE | | 12 | 247 - 258 | N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK |
| 0130 | DECEDENT ESTATE | A | 1 | 259 - 259 | "X" OR BLANK |
| 0140 | SIMPLE TRUST | A | 1 | 260 - 260 | "X" OR BLANK |
| 0150 | COMPLEX TRUST | A | 1 | 261 - 261 | "X" OR BLANK |
| 0160 | GRANTOR TYPE TRUST | A | 1 | 262 - 262 | "X" OR BLANK |
| 0170 | BANKRUPTCY ESTATE-CHPT. 7 | A | 1 | 263 - 263 | NO ENTRY |
| 0180 | BANKRUPTCY ESTATE-CHPT. 11 | A | 1 | 264 - 264 | NO ENTRY |
| 0190 | POOLED INCOME FUND | A | 1 | 265 - 265 | "X" OR BLANK |
| @0200 | POOLED INCOME FUND STATEMENT | A | 6 | 266 - 271 | "STMbnn" OR BLANK |
| 0210 | INITIAL RETURN BOX | F | 1 | 272 - 272 | "X" OR BLANK |
| 0220 | FINAL RETURN BOX | F | 1 | 273 - 273 | "X" OR BLANK |
| 0230 | AMENDED RETURN BOX | F | 1 | 274 - 274 | NO ENTRY |
| 0250 | CHANGE IN FIDUCIARY'S NAME | F | 1 | 275 - 275 | "X" OR BLANK |
| 0260 | CHANGE IN FIDUCIARY'S ADDRESS | F | 1 | 276 - 276 | "X" OR BLANK |
| 0270 | NUMBER OF SCHEDULES K-1 ATTACHED | B | 7 | 277 - 283 | N OR BLANK RANGE 0000000-999999 |
| 0280 | NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1)) | E | 1 | 284 - 284 | "X" OR BLANK |
| 0290 | NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION | E | 1 | 285 - 285 | "X" OR BLANK |
| 0300 | NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2)) | E | 1 | 286 - 286 | "X" OR BLANK |
| 0303 | POOLED MORTGAGE BOUGHT | G | 1 | 287 - 287 | "X" OR BLANK |
| 0305 | POOLED MORTGAGE SOLD | G | 1 | 288 - 288 | "X" OR BLANK |
| 0307 | POOLED MORTGAGE DATE | G | 8 | 289 - 296 | FORMAT:  MMDDYYYY OR BLANK |
| 0310 | INTEREST INCOME | 1 | 12 | 297 - 308 | N *** |
| 0320 | DIVIDENDS | 2 | 12 | 309 - 320 | N *** |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|-----------------|------|--------|-----------|-------------|
| ---- | --------------- | ---- | ------ | ---- ---- | ------------------- |
| 0330 | BUSINESS INCOME OR (LOSS)<br>(SCHEDULE C) | 3 | 12 | 321 - 332 | N |
| 0340 | CAPITAL GAIN OR LOSS<br>(SCHEDULE D) | 4 | 12 | 333 - 344 | N |
| 0350 | RENTS ROYALTY PARTNERSHIP<br>OTHER ESTATES/TRUST | 5 | 12 | 345 - 356 | N |
| 0360 | FARM INCOME (LOSS)<br>(SCHEDULE F) | 6 | 12 | 357 - 368 | N |
| 0370 | ORDINARY GAIN OR LOSS<br>(FORM 4797) | 7 | 12 | 369 - 380 | N |
| 0375 | FORM 4684 | 7 | 9 | 381 - 389 | "FORM 4684" OR<br>BLANK |
| *0380 | SOURCE OF OTHER INCOME | 8 | 30 | 390 - 419 | A/N OR<br>"STMbnn" OR BLANK |
| 0390 | OTHER INCOME | 8 | 12 | 420 - 431 | N |
| 0400 | TOTAL INCOME<br>COMBINE LINES 1 - 8 | 9 | 12 | 432 - 443 | N |
| 0410 | FORM 4952 ATTACHED | 10 | 1 | 444 - 444 | "X" OR BLANK |
| 0420 | INTEREST | 10 | 12 | 445 - 456 | N *** |
| 0430 | TAXES | 11 | 12 | 457 - 468 | N *** |
| 0440 | FIDUCIARY FEES | 12 | 12 | 469 - 480 | N *** |
| 0450 | CHARITABLE DEDUCTIONS | 13 | 12 | 481 - 492 | N *** |
| 0460 | ATTORNEY ACCOUNTANT<br>RETURN PREPARER FEES | 14 | 12 | 493 - 504 | N *** |
| *0470 | NATURE OF OTHER DEDUCTIONS | 15 | 6 | 505 - 510 | "STMbnn" OR "SCHK-1"<br>OR BLANK |

        NOTE:  NON-TAXABLE GRANTOR TRUST MAY USE THIS STATEMENT TO PROVIDE
        INFORMATION AS AN ATTACHMENT TO THE RETURN.  IF THE SPACE PROVIDED IN THIS
        FIELD IS NOT SUFFICIENT, PLEASE USE THE SCHEDULE K-1 RECORD TO COMPLY WITH
        THE NECESSARY INFORMATION REQUIRED BY FIELD #470.  IF THE SCHEDULE K-1 IS
        USED, STATEMENT FOR FIELD #470 MUST SAY:  "SCHK-1".

| 0480 | OTHER DEDUCTIONS | 15a | 12 | 511 - 522 | N *** |
| 0490 | ALLOWABLE MISCELLANEOUS<br>ITEMIZED DEDUCTIONS | 15b | 12 | 523 - 534 | N *** |
| 0510 | TOTAL (LINES 10 - 15b) | 16 | 12 | 535 - 546 | N *** |
| 0520 | ADJUSTED TOTAL INCOME OR<br>(LOSS) LINE 16 MINUS LINE 9 | 17 | 12 | 547 - 558 | N |
| 0530 | INCOME DISTRIBUTION<br>DEDUCTION (SCHEDULE B) | 18 | 12 | 559 - 570 | N |

SECTION  9.03    FORM 1041 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|------|--------|------------|------------------|
| 0535 | SECTION 642i<br>NUMBER OF GRAVESITES | | 7 | 571 - 577 | N |
| @0540 | ESTATE TAX DEDUCTION | 19 | 6 | 578 - 583 | "STMbnn" OR BLANK |
| 0550 | TOTAL ESTATE TAX DEDUCTION | 19 | 12 | 584 - 595 | N *** |
| 0560 | EXEMPTION  AMOUNT | 20 | 12 | 596 - 607 | N *** |
| 0570 | TOTAL DEDUCTIONS<br>(ADD LINES 18 - 20) | 21 | 12 | 608 - 619 | N |
| 0580 | TAXABLE INCOME OF FIDUCIARY<br>LINE 17 MINUS LINE 21 | 22 | 12 | 620 - 631 | N |
| 0590 | TOTAL TAX (SCHEDULE G) | 23 | 12 | 632 - 643 | N *** |
| 0600 | ESTAX CREDITED TO TRUST<br>LITERAL | 24a | 11 | 644 - 654 | "SECTb643(G)"<br>OR BLANK |
| 0610 | ESTAX CREDITED TO TRUST AMT | 24a | 12 | 655 - 666 | N |
| 0620 | 2000 ESTIMATED TAX PAYMENTS<br>AND AMOUNT FROM 1999 | 24a | 12 | 667 - 678 | N ***                    \| |
| 0630 | ESTIMATED TAX PAYMENTS<br>TO BENEFICIARIES | 24b | 12 | 679 - 690 | NO ENTRY |
| 0640 | LINE 24A MINUS LINE 24B | 24c | 12 | 691 - 702 | N |
| 0650 | TAX PAID WITH EXTENSION OF<br>TIME TO FILE FORM 2758 BOX | 24d | 1 | 703 - 703 | NO ENTRY |
| 0660 | TAX PAID WITH EXTENSION OF<br>TIME TO FILE FORM 8736 BOX | 24d | 1 | 704 - 704 | X OR BLANK |
| 0670 | TAX PAID WITH EXTENSION OF<br>TIME TO FILE FORM 8800 BOX | 24d | 1 | 705 - 705 | NO ENTRY |
| 0680 | TAXES PAID AMOUNT | 24d | 12 | 706 - 717 | N |
| @0690 | FED INC TAX WITHHELD DESC | 24e | 6 | 718 - 723 | "STMbnn" OR BLANK    \| |
| 0695 | IF ANY IS FROM FORM(S) 1099<br>CHECK | 24e | 1 | 724 - 724 | "X" or blank |
| 0700 | FED INC TAX WITHHELD AMT | 24e | 12 | 725 - 736 | N *** |
| 0710 | FORM 2439 AMOUNT | 24f | 12 | 737 - 748 | N                        \| |
| 0720 | FORM 4136 AMOUNT | 24g | 12 | 749 - 760 | N                        \| |
| 0740 | TOTAL | 24h | 12 | 761 - 772 | N                        \| |
| 0750 | TOTAL (ADD L24c-24e AND 24h) | 25 | 12 | 773 - 784 | N *** |
| 0770 | ESTIMATED TAX PENALTY | 26 | 12 | 785 - 796 | N *** |
| 0780 | TAX DUE | 27 | 12 | 797 - 808 | N |
| 0790 | OVERPAYMENT | 28 | 12 | 809 - 820 | N |

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     SECTION  9.03    FORM 1041 - PAGE 1

     FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
     NO.                               REF.                      DESCRIPTION
     ----  -----------------------     ----  ------ ----   ----  --------------------
     0800  AMOUNT CREDITED TO 2001     29a      12  821 -  832   N ***                    |

     0810  REFUNDED AMOUNT             29b      12  833 -  844   N ***

     0820  FIDUCIARY EIN                        9  845 -  853   N OR BLANK
           (TAXABLE TRUSTS ONLY)

           TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT FILE FROM 1041ES ON MAGNETIC
           TAPE

    *0830  PREPARER'S NAME                     35  854 -  888   A/N OR
                                                                "STMbnn" OR BLANK

     0840  PREPARER SELF-EMPLOYED               1  889 -  889   "X" OR BLANK

     0850  PREPARER'S TIN                       9  890 -  898   A/N OR BLANK

    +0860  PREPARER'S FIRM                     27  899 -  925   A/N
                                                                OR BLANK

     0870  PREPARER'S FIRM EIN                  9  926 -  934   N OR BLANK

    +0880  PREPARER'S FIRM ADDRESS AND         39  935 -  973   A/N                      |
           ZIP CODE                                             OR BLANK

     0890  PREPARER'S FIRM TELEPHONE           10  974 -  983   N OR BLANK               |
           NUMBER

     0900  BANK ACCOUNT NUMBER                 17  984 - 1000   A/N OR BLANK

           RECORD TERMINUS CHARACTER            1 1001 - 1001   "#"
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|-------------------------|------|--------|------|------|---------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0621 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 0920 | RECORD ID | | 6 | 9 - | 14 | "RETbbb" |
| 0921 | TYPE | | 6 | 15 - | 20 | "1041bb" |
| 0922 | PAGE NUMBER | | 5 | 21 - | 25 | "PG02b" |
| 0923 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnnn |
| 0924 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0925 | TAX PERIOD | | 6 | 36 - | 41 | N FORMAT:  YYYYMM |
| 0926 | FILLER | | 1 | 42 - | 42 | BLANK |
| 0927 | FORM 8453-F INDICATOR | | 2 | 43 - | 44 | N "00" OR "01" |
| *0928 | ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR | A-1 | 6 | 45 - | 50 | "STMbnn" OR BLANK |
| 0940 | AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES | A-1 | 12 | 51 - | 62 | N |
| 0950 | TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS | A-2 | 12 | 63 - | 74 | N |
| 0960 | SUBTRACT LINE 2 FROM LINE 1 | A-3 | 12 | 75 - | 86 | N |
| 0970 | CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE | A-4 | 12 | 87 - | 98 | N |
| 0975 | ADD LINE 3 AND LINE 4 | A-5 | 12 | 99 - | 110 | N |
| 0980 | SECTION 1202 EXCLUSION | A-6 | 12 | 111 - | 122 | N |
| 1000 | CHARITABLE DEDUCTION LINES 5 MINUS LINE 6 | A-7 | 12 | 123 - | 134 | N *** |
| 1010 | ADJUSTED TOTAL INCOME | B-1 | 12 | 135 - | 146 | N |
| 1020 | ADJUSTED TAX EXEMPT INTEREST | B-2 | 12 | 147 - | 158 | N |
| 1030 | NET GAIN (SCHEDULE D) | B-3 | 12 | 159 - | 170 | N *** |
| 1040 | AMOUNT SCHEDULE A | B-4 | 12 | 171 - | 182 | N |
| 1050 | CAPITAL GAINS (SCHEDULE A) | B-5 | 12 | 183 - | 194 | N |
| 1070 | CAPITAL GAIN PAGE 1, LINE 4 | B-6 | 12 | 195 - | 206 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | --------------- | ---- | ------ | ---- ---- | -------------- |
| 1090 | DISTRIBUTABLE NET INCOME<br>COMBINE LINE 1 - 6 | B-7 | 12 | 207 - 218 | N |
| *1100 | SEPARATE SHARE<br>RULE | B-7 | 6 | 219 - 224 | "STMbnn" OR<br>BLANK |
| 1110 | ACCOUNTING INCOME | B-8 | 12 | 225 - 236 | N |
| 1120 | INCOME TO BE<br>DISTRIBUTED CURRENTLY | B-9 | 12 | 237 - 248 | N |
| 1130 | OTHER AMOUNTS<br>PAID/CREDITED | B-10 | 12 | 249 - 260 | N |
| 1140 | TOTAL DISTRUBUTIONS<br>ADD LINES 9 & 10 | B-11 | 12 | 261 - 272 | N |
| 1150 | TAX EXEMPT INCOME | B-12 | 12 | 273 - 284 | N |
| 1160 | TENTATIVE INCOME<br>(LINE 11 MINUS LINE 12) | B-13 | 12 | 285 - 296 | N |
| 1170 | TENTATIVE INCOME<br>(LINE 7 MINUS LINE 2) | B-14 | 12 | 297 - 308 | N |
| 1180 | INCOME DISTRIBUTION<br>DEDUCTION | B-15 | 12 | 309 - 320 | N |
| 1190 | TAX RATE SCHEDULE | G-1a | 1 | 321 - 321 | "X" OR BLANK |
| 1200 | TAX SCHEDULE D | G-1a | 1 | 322 - 322 | "X" OR BLANK |
| 1205 | SCHEDULE D AMOUNT | G-1a | 12 | 323 - 334 | N |
| 1210 | TAX ON LUMP SUM DISTRIBUTIONS | G-1b | 12 | 335 - 346 | N |
| 1220 | OTHER TAX DESCRIPTION | G-1b | 20 | 347 - 366 | "FORM8621ONLYbbbbbbb<br>b" or BLANK |
| 1225 | ALTERNATIVE MINIMUM TAX,<br>SCHEDULE I | G-1c | 12 | 367 - 378 | N*** |
| 1230 | TOTAL TAX | G-1d | 12 | 379 - 390 | N |
| 1240 | CREDIT FORM 1116 | G-2a | 12 | 391 - 402 | N *** |
| 1243 | NONCONVENTIONAL FUEL | G-2b | 1 | 403 - 403 | NO ENTRY |
| 1246 | FORM 8834 | G-2b | 1 | 404 - 404 | NO ENTRY |
| 1250 | CREDIT FOR FUEL | G-2b | 12 | 405 - 416 | NO ENTRY |
| 1260 | GENERAL BUSINESS CHECK<br>FORM 3800 | G-2c | 1 | 417 - 417 | NO ENTRY |
| 1270 | GENERAL BUSINESS CHECK<br>FORM (SPECIFY) | G-2c | 1 | 418 - 418 | "X" OR BLANK |
| 1280 | FORM (SPECIFY) | G-2c | 4 | 419 - 422 | "3468" OR BLANK |
| 1290 | GENERAL BUSINESS CREDIT | G-2c | 12 | 423 - 434 | N |

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    SECTION  9.04    FORM 1041 - PAGE 2

    FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
    NO.                               REF.                       DESCRIPTION
    ----  -------------------------- ----   ------ ----   ----   --------------------
    1300  CREDIT FOR PRIOR YEAR       G-2d    12   435 -  446  N
          MINIMUM TAX (FORM 8801)

    1310  TOTAL CREDITS               G-3     12   447 -  458  N
          ADD LINES G-2a - G-2d

    1320  LINE 1c MINUS LINE 3        G-4     12   459 -  470  N

    1330  RECAPTURE TAXES             G-5      1   471 -  471  "X" OR BLANK
          FORM 4255

    1340  RECAPTURE TAXES             G-5      1   472 -  472  NO ENTRY
          FORM 8611

    1350  RECAPTURE TAXES             G-5     12   473 -  484  N

    1365  HOUSEHOLD EMPLOYMENT TAXES  G-6     12   485 -  496  N                     |

   @1366  COMPUTATION SCHEDULE        G-7      6   497 -  502  "STMbnn" OR BLANK      |

    1367  F 4970, OR SECT 453A(c)     G-7     22   503 -  524  "FROMFORM4970bbbbbb    |
          ADDITIONAL TAX OR INTEREST                           bbbb" "SECTION453A
          LITERAL                                              (C)INTEREST"

    1368  TAX OR INTEREST DUE         G-7     12   525 -  536  N                     |

    1370  TOTAL TAX (ADD LINES 4-6)   G-7     12   537 -  548  N ***                 |

   @1380  TAX EXEMPT EXPENSE          1        6   549 -  554  "STMbnn" OR BLANK      |
          ALLOCATION COMPUTATION

    1390  TAX EXEMPT INCOME - YES BOX 1        1   555 -  555  "X" OR BLANK           |

    1395  TAX EXEMPT INCOME - NO BOX  1        1   556 -  556  "X" OR BLANK           |

    1400  TAX INTEREST                1       12   557 -  568  N
          INCOME AND DIVIDENDS

    1420  INDIVIDUAL EARNINGS - YES BOX 2      1   569 -  569  "X" OR BLANK           |

    1425  INDIVIDUAL EARNINGS - NO BOX  2      1   570 -  570  "X" OR BLANK           |

    1430  FOREIGN ACCOUNT - YES BOX   3        1   571 -  571  "X" OR BLANK           |

    1435  FOREIGN ACCOUNT NO BOX      3        1   572 -  572  "X" OR BLANK           |

    1440  NAME OF FOREIGN COUNTRY     3       33   573 -  605  A/N

    1450  FOREIGN TRUST - YES BOX     4        1   606 -  606  "X" OR BLANK           |

    1452  FOREIGN TRUST NO BOX        4        1   607 -  607  "X" OR BLANK           |

    1455  SELLER-FINANCED MORTGAGE    5        1   608 -  608  "X" OR BLANK           |
          INTEREST - YES BOX

   @1458  IF YES, REQUIRED ATTACHMENT 5        6   609 -  614  "STMbnn" OR BLANK      |

    1460  SELLER-FINANCED MORTGAGE    5        1   615 -  615  "X" OR BLANK           |
          INTEREST NO BOX

    1470  COMPLEX TRUST               6        1   616 -  616  "X" OR BLANK
```

SECTION  9.04    FORM 1041 - PAGE 2

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|--------|-----------|----------------------|
| 1480 | SEC. 643 (e)(3) ELECTION (SCHEDULE D) | 7 | 1 | 617 - 617 | "X" OR BLANK |
| 1490 | DECEDENT'S ESTATE 2-YEARS OR MORE | 8 | 1 | 618 - 618 | "X" OR BLANK |
| 1500 | ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX | 9 | 1 | 619 - 619 | "X" OR BLANK |
| 1505 | ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX | 9 | 1 | 620 - 620 | "X" OR BLANK |
|      | RECORD TERMINUS CHARACTER | | 1 | 621 - 621 | "#" |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0609 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 1510 | RECORD ID | | 6 | 9 - 14 | "RETbbb" |
| 1511 | TYPE | | 6 | 15 - 20 | "1041bb" |
| 1512 | PAGE NUMBER | | 5 | 21 - 25 | "PG03b" |
| 1513 | EMPLOYER IDENTIFICATION<br>NUMBER (EIN) | | 9 | 26 - 34 | N<br>nnnnnnnnn |
| 1514 | FILLER | | 1 | 35 - 35 | BLANK |
| 1515 | TAX PERIOD | | 6 | 36 - 41 | FORMAT:  YYYYMM |
| 1516 | FILLER | | 1 | 42 - 42 | BLANK |
| 1517 | FORM 8453-F INDICATOR | | 2 | 43 - 44 | N<br>"00" OR "01" |
| 1520 | ADJUSTED TOTAL INCOME | PT I<br>I1 | 12 | 45 - 56 | N |
| 1530 | NET OPERATING LOSS<br>DEDUCTION | PT I<br>I2 | 12 | 57 - 68 | N *** |
| 1540 | ADD LINES 1 AND 2 | PT I<br>I3 | 12 | 69 - 80 | N |
| 1550 | INTEREST | PT I<br>I4a | 12 | 81 - 92 | N |
| 1560 | TAXES | PT I<br>I4b | 12 | 93 - 104 | N |
| 1570 | MISCELLANEOUS ITEMIZED<br>DEDUCTIONS | PT I<br>I4c | 12 | 105 - 116 | N |
| 1580 | REFUND TAXES | PT I<br>I4d | 12 | 117 - 128 | N *** |
| 1600 | DEPRECIATION OF PREOPERTY<br>PLACED IN SERVICE AFTER 1986 | PT I<br>I4e | 12 | 129 - 140 | N |
| 1610 | CIRCULATION AND RESEARCH<br>PAID OR INCURRED AFTER 1986 | PT I<br>I4f | 12 | 141 - 152 | N |
| 1620 | MINING EXPLORATION AND<br>DEVELOPMENT PAID OR INCURRED<br>AFTER 1986 | PT I<br>I4g | 12 | 153 - 164 | N |
| 1630 | LONG TERM CONTRACTS<br>AFTER FEB 1986 | PT I<br>I4h | 12 | 165 - 176 | N |
| 1640 | POLLUTION CONTROLS<br>PLACED IN SERVICE AFTER 1986 | PT I<br>I4i | 12 | 177 - 188 | N |
| 1650 | INSTALLMENT SALES<br>OF PROPERTY | PT I<br>I4j | 12 | 189 - 200 | N |

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        FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
        NO.                               REF.                      DESCRIPTION
        ----  -----------------------     ----  ------ ----   ----  --------------------
        1660  ADJUSTMENT GAIN OR LOSS     PT I    12  201 -  212  N
                                          I4k

        1670  CERTAIN LOSS LIMITATIONS    PT I    12  213 -  224  N
                                          I4l

        1680  TAX SHELTER FARM            PT I    12  225 -  236  N
              ACTIVITIES                  I4m

        1690  PASSIVE ACTIVITIES          PT I    12  237 -  248  N
                                          I4n

        1700  BENEFICIARIES OF OTHER      PT I    12  249 -  260  N
              ESTATES OR TRUSTS           I4o

        1730  TAX-EXEMPT INTEREST         PT I    12  261 -  272  N
              FROM SPECIFIED BONDS        I4p

        1740  DEPLETION                   PT I    12  273 -  284  N
                                          I4q

        1760  ACCELERATED DEPRECIATION OF PT I    12  285 -  296  N
              REAL PROPERTY IN SERVICE    I4r
              BEFORE 1987

        1770  ACCELERATED DEPRECIATION OF PT I    12  297 -  308  N
              LEASED PERSONAL PROPERTY    I4s

        1780  INTANGIBLE DRILLING COSTS   PT I    12  309 -  320  N
                                          I4t

        1790  RELATED ADJUSTMENTS         PT I    12  321 -  332  N
                                          I4u

        1800  COMBINE LINES 4A THROUGH 4U PT I    12  333 -  344  N
                                          I5

        1810  ADD LINES 3 AND 5           PT I    12  345 -  356  N
                                          I6

        1820  ALTERNATIVE TAX NET         PT I    12  357 -  368  N ***
              OPERATING LOSS DEDUCTION    I7

        1840  ADJUSTED ALTERNATIVE        PT I    12  369 -  380  N
              MINIMUN TAXABLE INCOME      I8

        1850  INCOME DISTRIBUTION         PT I    12  381 -  392  N***              |
              DEDUCTION                   I9

        1860  ESTATE TAX DEDUCTION        PT I    12  393 -  404  N
                                          I10

        1870  ADD LINES 9 THRU 10         PT I    12  405 -  416  N
                                          I11

        1890  ESTATE'S OR TRUSTS'S SHARE OF PT I  12  417 -  428  N
              ALTERNATIVE MINIMUM TAXABLE I12
              INCOME

        1910  ADJUSTED ALTERNATIVE        PT II   12  429 -  440  N
              MINIMUN TAXABLE INCOME      I13
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | -------------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 1920 | ADJUSTED TAX EXEMPT<br>INTEREST | PT II<br>I14 | 12 | 441 - 452 | N |
| 1930 | NET CAPITAL GAIN<br>(SCHEDULE D) | PT II<br>I15 | 12 | 453 - 464 | N |
| 1940 | CAPITAL GAINS ALLOCABLE<br>FOR CHARITABLE PURPOSES<br>(SCHEDULE A) | PT II<br>I16 | 12 | 465 - 476 | N |
| 1950 | CAPITAL GAINS PAID<br>FOR CHARITABLE PURPOSES<br>(SCHEDULE A) | PT II<br>I17 | 12 | 477 - 488 | N |
| 1960 | CAPITAL GAINS COMPUTED<br>ON A MINIMUM TAX BASIS | PT II<br>I18 | 12 | 489 - 500 | N *** |
| 1970 | CAPITAL LOSSES COMPUTED<br>ON A MINIMUM TAX BASIS | PT II<br>I19 | 12 | 501 - 512 | N *** |
| 1980 | DISTRIBUTABLE NET<br>ALTERNATIVE (DNAMT)<br>COMBINE LINES 13 - 19 | PT II<br>I20 | 12 | 513 - 524 | N |
| 1990 | INCOME DISTRIBUTED<br>CURRENTLY | PT II<br>I21 | 12 | 525 - 536 | N |
| 2000 | OTHER AMOUNTS PAID<br>CREDITED OR DISTRIBUTED | PT II<br>I22 | 12 | 537 - 548 | N |
| 2010 | TOTAL DISTRIBUTION<br>(ADD LINES 21 AND 22) | PT II<br>I23 | 12 | 549 - 560 | N |
| 2020 | TAX-EXEMPT INCOME INCLUDED ON<br>LINE 23 | PT II<br>I24 | 12 | 561 - 572 | N |
| 2030 | TENTATIVE INCOME<br>DISTRIBUTION DEDUCTION<br>(LINE 23 MINUS LINE 24) | PT II<br>I25 | 12 | 573 - 584 | N |
| 2040 | TENTATIVE INCOME<br>DISTRIBUTION DEDUCTION<br>(LINE 20 MINUS LINE 14) | PT II<br>I26 | 12 | 585 - 596 | N |
| 2050 | INCOME<br>DISTRIBUTION DEDUCTION<br>(SMALLER OF LINE 25 OR 26) | PT II<br>I27 | 12 | 597 - 608 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 609 - 609 | "#" |

```
FIELD IDENTIFICATION                FORM   LENGTH CHAR - POS   FIELD
NO.                                 REF.                       DESCRIPTION
----  ----------------------------- ----   ------ ----   ----  --------------------
      BYTE COUNT                             4     1 -    4    0429

      START RECORD SENTINEL                  4     5 -    8    "*****"

2051  RECORD ID                              6     9 -   14    "RETbbb"

2052  TYPE                                   6    15 -   20    "1041bb"

2053  PAGE NUMBER                            5    21 -   25    "PG04b"

2054  EMPLOYER IDENTIFICATION                9    26 -   34    N
      NUMBER (EIN)                                                nnnnnnnnn

2055  FILLER                                 1    35 -   35    BLANK

2056  TAX PERIOD                             6    36 -   41    FORMAT:  YYYYMM

2057  FILLER                                 1    42 -   42    BLANK

2058  FORM 8453-F INDICATOR                  2    43 -   44    "00" OR "01"

2060  ALTERNATIVE MINIMUM TAXABLE   PT III  12    45 -   56    N
      INCOME (ENTER AMT FROM L12)   I29

2070  LINE 29 MINUS LINE 30         PT III  12    57 -   68    N
                                    I31

2080  MULTIPLY LINE 31              PT III  12    69 -   80    N
      BY 25% (.25)                  I32

2090  LINE 28 MINUS LINE 32         PT III  12    81 -   92    N
                                    I33

2100  LINE 29 MINUS LINE 33         PT III  12    93 -  104    N
                                    I34

2110  MULTIPLY LINE 34 BY 26% (.26) PT III  12   105 -  116    N
      IF LINE 34 IS > $175,000      I35
      OTHERWISE MULTIPLY LINE 34 BY
      28% (.28) AND SUBTRACT $3,500

2120  ALTERNATIVE MINIMUM           PT III  12   117 -  128    N ***
      FOREIGN TAX CREDIT            I36

2130  TENTATIVE MINIMUM TAX         PT III  12   129 -  140    N
      (LINE 35 MINUS LINE 36)       I37

2140  REGULAR TAX BEFORE CREDITS    PT III  12   141 -  152    N
                                    I38

2170  ALTERNATIVE MINIMUM TAX       PT III  12   153 -  164    N
      (LINE 37 MINUS LINE 38)       I39

2180  AMOUNT FROM LINE 34           PT III  12   165 -  176    N
                                    I40

2190  AMOUNT FROM SCH D LINE 26     PT IV   12   177 -  188    N
                                    I41

2200  AMT FROM SCH D LINE 24        PT IV   12   189 -  200    N
                                    I42
```

```
     FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS  FIELD
     NO.                              REF.                      DESCRIPTION
     ----  ------------------------   ----   ------ ----   ---- --------------------
     2210  ADD LINES 41 AND 42        PT IV   12  201 -  212  N
                                      I43

     2220  AMT FROM SCH D LINE 21     PT IV   12  213 -  224  N
                                      I44

     2230  SMALLER OF LINE 43 OR 44   PT IV   12  225 -  236  N
                                      I45

     2240  LINE 40 MINUS LINE 45      PT IV   12  237 -  248  N
                                      I46

     2250  MULTIPLY LINE 46 BY 26%(.26) PT IV 12  249 -  260  N
           IF LINE 46 IS > $175,000   I47
           OTHERWISE MULTIPLY 46 BY 28%
           (.28) AND SUBTRACT $3,500

     2260  AMOUNT FROM SCH D LINE 35  PT IV   12  261 -  272  N
                                      I48

     2270  SMALLEST OF LINE 40, 41 OR 48 PT IV 12 273 -  284  N
                                      I49

     2280  MULTIPLY LINE 49 BY 10%(.10) PT IV 12  285 -  296  N
                                      I50

     2290  SMALLER OF LINE 40 OR 41   PT IV   12  297 -  308  N
                                      I51

     2300  AMOUNT FROM LINE 49        PT IV   12  309 -  320  N
                                      I52

     2310  LINE 51 MINUS 52           PT IV   12  321 -  332  N
                                      I53

     2320  MULTIPLY LINE 53 BY 20%(.20) PT IV 12  333 -  344  N
                                      I54

     2330  AMOUNT FROM LINE 40        PT IV   12  345 -  356  N
                                      I55

     2340  ADD LINES 46, 49, AND 53   PT IV   12  357 -  368  N
                                      I56

     2350  LINE 55 MINUS LINE 56      PT IV   12  369 -  380  N
                                      I57

     2360  MULTIPLY LINE 57 BY 25%(.25) PT IV 12  381 -  392  N
                                      I58

     2370  ADD LINES 47, 50, 54 AND 58 PT IV  12  393 -  404  N
                                      I59

     2380  MULTIPLY LINE 40 BY 26%(.26) PT IV 12  405 -  416  N
           IF LINE 40 IS > $175,000   I60
           OTHERWISE MULTIPLY LINE 40 BY
           28%(.28) AND SUBTRACT $3,500

     2390  SMALLER OF LINE 59 OR LINE 60 PT IV 12 417 -  428  N
                                      I61
           RECORD TERMINUS CHARACTER            1  429 -  429  "#"
```

**SCHEDULE C**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service    (99)

# Profit or Loss From Business
### (Sole Proprietorship)
► **Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.**
► **Attach to Form 1040 or Form 1041.**    ► **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

**2000**

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-1 of the instructions)

**B Enter code from pages C-7 & 8**
►

**C** Business name. If no separate business name, leave blank.

**D Employer ID number (EIN), if any**

**E** Business address (including suite or room no.) ► ..............................................................
City, town or post office, state, and ZIP code

**F** Accounting method:    **(1)** ☐ Cash    **(2)** ☐ Accrual    **(3)** ☐ Other (specify) ► ......................................
**G** Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses    ☐ **Yes**    ☐ **No**
**H** If you started or acquired this business during 2000, check here . . . . . . . . . . . . . . . . . . . . . . ► ☐

## Part I    Income

| | | | |
|---|---|---|---|
| **1** | Gross receipts or sales. **Caution.** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here* . . . . . . ► ☐ | **1** | |
| **2** | Returns and allowances . . . . . . . . . . . . . . . . . . . . . | **2** | |
| **3** | Subtract line 2 from line 1 . . . . . . . . . . . . . . . . . . . | **3** | |
| **4** | Cost of goods sold (from line 42 on page 2) . . . . . . . . . . . . . | **4** | |
| **5** | **Gross profit.** Subtract line 4 from line 3 . . . . . . . . . . . . . . | **5** | |
| **6** | Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) . . . | **6** | |
| **7** | **Gross income.** Add lines 5 and 6 . . . . . . . . . . . . . . . . . . . ► | **7** | |

## Part II    Expenses. Enter expenses for business use of your home **only** on line 30.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **8** | Advertising . . . . . . | **8** | | **19** | Pension and profit-sharing plans | **19** | |
| **9** | Bad debts from sales or services (see page C-3) . . | **9** | | **20** | Rent or lease (see page C-4): | | |
| | | | | | **a** Vehicles, machinery, and equipment . | **20a** | |
| **10** | Car and truck expenses (see page C-3) . . . . . | **10** | | | **b** Other business property . . | **20b** | |
| **11** | Commissions and fees . . | **11** | | **21** | Repairs and maintenance . . | **21** | |
| **12** | Depletion . . . . . . | **12** | | **22** | Supplies (not included in Part III) . | **22** | |
| **13** | Depreciation and section 179 expense deduction (not included in Part III) (see page C-3) . . | **13** | | **23** | Taxes and licenses . . . . | **23** | |
| | | | | **24** | Travel, meals, and entertainment: | | |
| | | | | | **a** Travel . . . . . . . . | **24a** | |
| **14** | Employee benefit programs (other than on line 19) . . . | **14** | | | **b** Meals and entertainment | | |
| **15** | Insurance (other than health) . | **15** | | | **c** Enter nondeduct-ible amount in-cluded on line 24b (see page C-5) | | |
| **16** | Interest: | | | | | | |
| **a** | Mortgage (paid to banks, etc.) | **16a** | | | **d** Subtract line 24c from line 24b . | **24d** | |
| **b** | Other . . . . . . . . | **16b** | | **25** | Utilities . . . . . . . . | **25** | |
| **17** | Legal and professional services . . . . . . . | **17** | | **26** | Wages (less employment credits) . | **26** | |
| **18** | Office expense . . . . . | **18** | | **27** | Other expenses (from line 48 on page 2) . . . . . . . . | **27** | |

| | | | |
|---|---|---|---|
| **28** | **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns . ► | **28** | |
| **29** | Tentative profit (loss). Subtract line 28 from line 7 . . . . . . . . . . . . . . | **29** | |
| **30** | Expenses for business use of your home. Attach **Form 8829** . . . . . . . . . . . | **30** | |
| **31** | **Net profit or (loss).** Subtract line 30 from line 29. | | |
| | • If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | **31** | |
| | • If a loss, you **must** go to line 32. | | |

**32** If you have a loss, check the box that describes your investment in this activity (see page C-6).

• If you checked 32a, enter the loss on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you **must** attach **Form 6198.**

**32a** ☐ All investment is at risk.
**32b** ☐ Some investment is not at risk.

**For Paperwork Reduction Act Notice, see Form 1040 instructions.**    Cat. No. 11334P    **Schedule C (Form 1040) 2000**

**Part III**    **Cost of Goods Sold** (see page C-6)

**33**   Method(s) used to value closing inventory:    **a** ☐ Cost     **b** ☐ Lower of cost or market     **c** ☐ Other (attach explanation)

**34**   Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . . . . . . . . . . . . . . . . . . . . . . ☐ **Yes**     ☐ **No**

| | | |
|---|---|---|
| **35** Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . | **35** | |
| **36** Purchases less cost of items withdrawn for personal use . . . . . . . . | **36** | |
| **37** Cost of labor. Do not include any amounts paid to yourself . . . . . . . . . . . | **37** | |
| **38** Materials and supplies . . . . . . . . . . . . . . . . . | **38** | |
| **39** Other costs . . . . . . . . . . . . . . . . . . . | **39** | |
| **40** Add lines 35 through 39 . . . . . . . . . . . . . . . . . | **40** | |
| **41** Inventory at end of year . . . . . . . . . . . . . . . . . | **41** | |
| **42** **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . | **42** | |

**Part IV**    **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

**43**   When did you place your vehicle in service for business purposes? (month, day, year) ▶ ....... / ........... / ...... .

**44**   Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:

  **a**   Business .............................   **b** Commuting .....................   **c** Other ..............................

**45**   Do you (or your spouse) have another vehicle available for personal use? . . . . . . . . . . . . ☐ **Yes**     ☐ **No**

**46**   Was your vehicle available for use during off-duty hours? . . . . . . . . . . . . . . ☐ **Yes**     ☐ **No**

**47a**   Do you have evidence to support your deduction? . . . . . . . . . . . . . . . . ☐ **Yes**     ☐ **No**

  **b**   If "Yes," is the evidence written? . . . . . . . . . . . . . . . . . . . . . . . . ☐ **Yes**     ☐ **No**

**Part V**    **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

| | | |
|---|---|---|
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| ............................................................................. | | |
| | | |
| **48** **Total other expenses.** Enter here and on page 1, line 27 . . . . . . . . . . . . . . . | **48** | |

```
FIELD  IDENTIFICATION                 FORM   LENGTH CHAR - POS   FIELD
NO.                                   REF.                       DESCRIPTION
----   ----------------------------   ----   ------ ----   ----  --------------------
       BYTE COUNT                              4     1 -    4    0714

       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                 9    26 -   34    N
       NUMBER                                                    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 "STMbnn"
                                                                OR BLANK

0120   MATERIALLY PARTICIPATE DURING  G       1   255 -  255    "X" OR BLANK        |
       CURRENT TAX YEAR - YES BOX

0125   MATERIALLY PARTICIPATE DURING  G       1   256 -  256    "X" OR BLANK        |
       CURRENT TAX YEAR - NO BOX

0130   BUSINESS STARTED DURING        H       1   257 -  257    "X" OR BLANK
       CURRENT TAX YEAR

0140   STATUTORY EMPLOYEE EARNINGS     1      1   258 -  258    "X" OR BLANK
       INDICATOR

0150   GROSS RECEIPTS/SALES            1     12   259 -  270    N

@0160  GROSS RECEIPTS/SALES            1      6   271 -  276    "STMbnn" OR BLANK
       EXPLANATION

0170   RETURNS/ALLOWANCES              2     12   277 -  288    N
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| 0180 | GROSS RECEIPTS LESS RETURNS ALLOWANCES | 3 | 12 | 289 - 300 | N |
| 0190 | COST OF GOODS SOLD | 4 | 12 | 301 - 312 | N |
| 0200 | GROSS PROFIT | 5 | 12 | 313 - 324 | N |
| 0210 | OTHER INCOME | 6 | 12 | 325 - 336 | N |
| 0220 | GROSS INCOME | 7 | 12 | 337 - 348 | N |
| 0230 | ADVERTISING | 8 | 12 | 349 - 360 | N |
| 0240 | BAD DEBTS | 9 | 12 | 361 - 372 | N |
| 0250 | CAR/TRUCK EXPENSES | 10 | 12 | 373 - 384 | N |
| 0260 | COMMISSIONS/FEES | 11 | 12 | 385 - 396 | N |
| 0270 | DEPLETION | 12 | 12 | 397 - 408 | N |
| 0280 | DEPRECIATION/SECTION 179 EXPENSE DEDUCTION | 13 | 12 | 409 - 420 | N |
| 0290 | EMPLOYEE BENEFIT PROGRAMS | 14 | 12 | 421 - 432 | N |
| 0300 | INSURANCE | 15 | 12 | 433 - 444 | N |
| *0310 | FORM 1098 EXPLANATION | 16a | 6 | 445 - 450 | "STMbnn" OR BLANK |
| 0320 | MORTGAGE INTEREST | 16a | 12 | 451 - 462 | N |
| *0330 | FORM 1098 NAME/ADDRESS | 16b | 6 | 463 - 468 | "STMbnn" OR BLANK |
| 0340 | OTHER INTEREST | 16b | 12 | 469 - 480 | N |
| 0350 | LEGAL/PROFESSIONAL SERVICES | 17 | 12 | 481 - 492 | N |
| 0360 | OFFICE EXPENSE | 18 | 12 | 493 - 504 | N |
| 0370 | PENSION/PROFIT SHARING | 19 | 12 | 505 - 516 | N |
| 0380 | RENT ON MACHINERY/EQUIPMENT | 20a | 12 | 517 - 528 | N |
| 0390 | RENT ON OTHER BUSINESS PROP | 20b | 12 | 529 - 540 | N |
| 0400 | REPAIRS/MAINTENANCE | 21 | 12 | 541 - 552 | N |
| 0410 | SUPPLIES | 22 | 12 | 553 - 564 | N |
| 0420 | TAXES/LICENSES | 23 | 12 | 565 - 576 | N |
| 0430 | TRAVEL | 24a | 12 | 577 - 588 | N |
| 0440 | MEALS/ENTERTAINMENT | 24b | 12 | 589 - 600 | N |
| 0450 | MEALS/ENTERTAINMENT LIMIT | 24c | 12 | 601 - 612 | N |
| 0460 | ALLOWABLE MEALS/ENTERTAINMENT | 24d | 12 | 613 - 624 | N |
| 0470 | UTILITIES | 25 | 12 | 625 - 636 | N |

SECTION 9.08    SCHEDULE C - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------------|------|------|-----------|-------------------|
| 0480 | WAGES | 26 | 12 | 637 - 648 | N |
| 0490 | OTHER EXPENSES | 27 | 12 | 649 - 660 | N |
| 0500 | TOTAL EXPENSES | 28 | 12 | 661 - 672 | N |
| 0510 | TENTATIVE PROFIT/LOSS | 29 | 12 | 673 - 684 | N |
| 0520 | HOME BUSINESS EXPENSE | 30 | 12 | 685 - 696 | N |
| 0530 | PAL INDICATOR | 31 | 3 | 697 - 699 | "PAL" OR BLANK |
| 0540 | NET PROFIT/LOSS | 31 | 12 | 700 - 711 | N |
| 0550 | ALL INVESTMENT AT RISK | 32a | 1 | 712 - 712 | "X" OR BLANK |
| 0560 | SOME INVESTMENT NOT AT RISK | 32b | 1 | 713 - 713 | "X" OR BLANK |
|  | RECORD TERMINUS CHARACTER |  | 1 | 714 - 714 | "#" |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>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<br>NUMBER | | 9 | 26 - | 34 | N<br>nnnnnnnnn |
| 0584 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0585 | SCHEDULE OCCURRENCE NUMBER | | 7 | 36 - | 42 | N<br>0000001-<br>9999999 |
| 0590 | CLOSING INVENTORY COST<br>METHOD | 33a | 1 | 43 - | 43 | "X" OR BLANK |
| 0600 | LOWER COST/MARKET | 33b | 1 | 44 - | 44 | "X" OR BLANK |
| 0610 | OTHER CLOSING INVENTORY<br>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 EXPLAN | 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 | MMDDYYYY OR<br>BLANK |
| 0750 | BUSINESS MILES | 44a | 6 | 170 - | 175 | N |
| 0760 | COMMUTING MILES | 44b | 6 | 176 - | 181 | N |
| 0770 | OTHER MILES | 44c | 6 | 182 - | 187 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|---------------------------|------|------|-----------|---------------------|
| 0780 | ANOTHER VEHICLE - YES BOX | 45 | 1 | 188 - 188 | "X" OR BLANK |
| 0785 | ANOTHER VEHICLE - NO BOX | 45 | 1 | 189 - 189 | "X" OR BLANK |
| 0790 | OFF-DUTY HOURS - YES BOX | 46 | 1 | 190 - 190 | "X" OR BLANK |
| 0795 | OFF-DUTY HOURS - NO BOX | 46 | 1 | 191 - 191 | "X" OR BLANK |
| 0800 | EVIDENCE TO SUPPORT DED - YES | 47a | 1 | 192 - 192 | "X" OR BLANK |
| 0805 | EVIDENCE TO SUPPORT DED – NO | 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 | "#" |

**SCHEDULE C-EZ**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Net Profit From Business
## (Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ **Attach to Form 1040 or Form 1041.** ▶ See instructions on back.

OMB No. 1545-0074

**2000**

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

---

**Part I**    General Information

**You May Use Schedule C-EZ Instead of Schedule C Only If You:**

- Had business expenses of $2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter code from pages C-7 & 8
▶

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), if any

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

---

**Part II**    Figure Your Net Profit

| | | | |
|---|---|---|---|
| **1** | **Gross receipts. Caution:** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here* . . . . . . . . . . . . . ▶ ☐ | **1** | |
| **2** | **Total expenses.** If more than $2,500, you **must** use Schedule C. See instructions . . . . . | **2** | |
| **3** | **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . . | **3** | |

**Part III**    **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ ......../........./...... .

**5** Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:

  **a** Business ................ **b** Commuting ................ **c** Other ................

**6** Do you (or your spouse) have another vehicle available for personal use? . . . . . . . . . . . . ☐ **Yes** ☐ **No**

**7** Was your vehicle available for use during off-duty hours? . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☐ **No**

**8a** Do you have evidence to support your deduction? . . . . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☐ **No**

  **b** If "Yes," is the evidence written? . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.         Cat. No. 14374D         Schedule C-EZ (Form 1040) 2000

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|------|--------|-------------|--------------------|
|  | BYTE COUNT |  | 4 | 1 - 4 | 0304 |
|  | START RECORD SENTINEL |  | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID |  | 6 | 9 - 14 | "SCHbbb" |
| 0001 | SCHEDULE TYPE |  | 6 | 15 - 20 | "C-EZbb" |
| 0002 | PAGE NUMBER |  | 5 | 21 - 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER |  | 9 | 26 - 34 | N nnnnnnnnn |
| 0004 | FILLER |  | 1 | 35 - 35 | BLANK |
| 0005 | SCHEDULE OCCURRENCE NUMBER |  | 7 | 36 - 42 | N 0000001- 9999999 |
| 0009 | NAME OF PROPRIETOR |  | 35 | 43 - 77 | A/N                    \| |
| 0010 | SOCIAL SECURITY NUMBER |  | 9 | 78 - 86 | NO ENTRY |
| 0020 | PRINCIPAL BUSINESS | A | 25 | 87 - 111 | A/N |
| 0030 | BUSINESS CODE | B | 6 | 112 - 117 | N |
| 0040 | BUSINESS NAME | C | 35 | 118 - 152 | A/N |
| 0050 | EMPLOYER ID NUMBER | D | 9 | 153 - 161 | N |
| 0060 | BUSINESS ADDRESS | E | 35 | 162 - 196 | A/N |
| 0070 | BUSINESS CITY/STATE/ZIP CODE | E | 30 | 197 - 226 | A/N |
| 0080 | STATUTORY EMPLOYEE EARNINGS INDICATOR | 1 | 1 | 227 - 227 | "X" OR BLANK |
| 0090 | GROSS RECEIPTS | 1 | 12 | 228 - 239 | N |
| @0100 | GROSS RECEIPTS EXPLANATION | 1 | 6 | 240 - 245 | "STMbnn" OR BLANK |
| 0110 | TOTAL EXPENSES | 2 | 12 | 246 - 257 | N |
| 0120 | NET PROFIT | 3 | 12 | 258 - 269 | N |
| 0130 | VEHICLE SERVICE DATE | 4 | 8 | 270 - 277 | MMDDYYYY OR BLANK |
| 0140 | BUSINESS MILES | 5a | 6 | 278 - 283 | N |
| 0150 | COMMUTING MILES | 5b | 6 | 284 - 289 | N |
| 0160 | OTHER MILES | 5c | 6 | 290 - 295 | N |
| 0170 | ANOTHER VEHICLE - YES BOX | 6 | 1 | 296 - 296 | "X" OR BLANK     \| |
| 0175 | ANOTHER VEHICLE - NO BOX | 6 | 1 | 297 - 297 | "X" OR BLANK     \| |
| 0180 | OFF-DUTY HOURS - YES BOX | 7 | 1 | 298 - 298 | "X" OR BLANK     \| |
| 0185 | OFF-DUTY HOURS - NO BOX | 7 | 1 | 299 - 299 | "X" OR BLANK     \| |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>DESCRIPTION |
|------|------|------|------|------|------|------|
| ---- | ------------------------------ | ---- | ------ | ---- | ---- | -------------------- |
| 0190 | EVIDENCE TO SUPPORT DEDUCTION<br>YES BOX | 8a | 1 | 300 - | 300 | "X" OR BLANK        \| |
| 0195 | EVIDENCE TO SUPPORT DEDUCTION<br>NO BOX | 8a | 1 | 301 - | 301 | "X" OR BLANK        \| |
| 0200 | EVIDENCE WRITTEN - YES BOX | 8b | 1 | 302 - | 302 | "X" OR BLANK        \| |
| 0205 | EVIDENCE WRITTEN - NO BOX | 8b | 1 | 303 - | 303 | "X" OR BLANK        \| |
|      | RECORD TERMINUS CHARACTER |  | 1 | 304 - | 304 | "#" |

# Capital Gains and Losses

▶ **Attach to Form 1041 (or Form 5227). See the separate instructions for Form 1041 (or Form 5227).**

OMB No. 1545-0092

2000

| Name of estate or trust | Employer identification number |
|---|---|

**Note:** *Form 5227 filers need to complete **only** Parts I and II.*

## Part I — Short-Term Capital Gains and Losses—Assets Held One Year or Less

| (a) Description of property (Example, 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see page 26) | (f) Gain or (Loss) (col. (d) less col. (e)) | |
|---|---|---|---|---|---|---|
| **1** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| **2** Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 | **2** | |
| **3** Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts | **3** | |
| **4** Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 1999 Capital Loss Carryover Worksheet | **4** ( ) | |
| **5** **Net short-term gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on line 14 below ▶ | **5** | |

## Part II — Long-Term Capital Gains and Losses—Assets Held More Than One Year

| (a) Description of property (Example, 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see page 26) | (f) GAIN or (LOSS) (col. (d) less col. (e)) | (g) 28% RATE GAIN or (LOSS) *(see instr. below) |
|---|---|---|---|---|---|---|
| **6** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | |
|---|---|---|---|
| **7** Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 | **7** | | |
| **8** Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts | **8** | | |
| **9** Capital gain distributions | **9** | | |
| **10** Gain from Form 4797, Part I | **10** | | |
| **11** Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14, of the 1999 Capital Loss Carryover Worksheet | **11** ( ) | ( | ) |
| **12** Combine lines 6 through 11 in column (g) | **12** | | |
| **13** **Net long-term gain or (loss).** Combine lines 6 through 11 in column (f). Enter here and on line 15 below ▶ | **13** | | |

**\*28% Rate Gain or (Loss)** includes **all** "collectibles gains and losses" (as defined on page 26 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 25 of the instructions).

## Part III — Summary of Parts I and II

| | | (1) Beneficiaries' (see page 26) | (2) Estate's or trust's | (3) Total |
|---|---|---|---|---|
| **14** **Net short-term gain or (loss)** (from line 5 above) | **14** | | | |
| **15** **Net long-term gain or (loss):** | | | | |
| **a** 28% rate gain or (loss) (from line 12 above) | **15a** | | | |
| **b** Unrecaptured section 1250 gain (see worksheet on page 27) | **15b** | | | |
| **c** Total for year (from line 13 above) | **15c** | | | |
| **16** **Total net gain or (loss).** Combine lines 14 and 15c ▶ | **16** | | | |

**Note:** *If line 16, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 15c and 16, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 16, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.*

**For Paperwork Reduction Act Notice, see the Instructions for Form 1041.**    Cat. No. 11376V    **Schedule D (Form 1041) 2000**

**Part IV**    Capital Loss Limitation

**17**   Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:
   **a**   The loss on line 16, column (3) **or**
   **b**   $3,000 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **17** | ( | ) |

*If the loss on line 16, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 28 of the instructions to determine your capital loss carryover.*

**Part V**    **Tax Computation Using Maximum Capital Gains Rates** (Complete this part **only** if both lines 15c and 16 in column (2) are gains, and Form 1041, line 22 is more than zero.)

**18**   Enter taxable income from Form 1041, line 22 . . . . . . . . . . . . . . . . **18**
**19**   Enter the **smaller** of line 15c or 16 in column (2) . . . . . . **19**
**20**   If you are filing Form 4952, enter the amount from Form 4952, line 4e **20**
**21**   Subtract line 20 from line 19. If zero or less, enter -0- . . . . **21**
**22**   Combine lines 14 and 15a, column (2). If zero or less, enter -0- . . **22**
**23**   Enter the **smaller** of line 15a, column (2), or line 22, but not less than zero **23**
**24**   Enter the amount from line 15b, column (2) . . . . . . . **24**
**25**   Add lines 23 and 24 . . . . . . . . . . . . . . . **25**
**26**   Subtract line 25 from line 21. If zero or less, enter -0- . . . . . . . . . . **26**
**27**   Subtract line 26 from line 18. If zero or less, enter -0- . . . . . . . . . . **27**
**28**   Enter the **smaller** of line 18 or $1,750 . . . . . . . . . **28**
**29**   Enter the **smaller** of line 27 or line 28 . . . . . . . . . **29**
**30**   Subtract line 21 from line 18. If zero or less, enter -0- . . . . . **30**
**31**   Enter the **larger** of line 29 or line 30 . . . . . . . . ▶ **31**

**32**   Tax on amount on line 31 from the 2000 Tax Rate Schedule . . . . . . . . . **32**
   **Note:** *If line 28 is less than line 27, go to line 37.*
**33**   Enter the amount from line 28 . . . . . . . . . . . . **33**
**34**   Enter the amount from line 27 . . . . . . . . . . . . **34**
**35**   Subtract line 34 from line 33. If zero or less, enter -0- . . . . . ▶ **35**

**36**   Multiply line 35 by 10% (.10) . . . . . . . . . . . . . . . . . . **36**
   **Note:** *If line 26 is more than zero **and** equal to line 35, go to line 51.*
**37**   Enter the **smaller** of line 18 or line 26 . . . . . . . . . **37**
**38**   Enter the amount from line 35 . . . . . . . . . . . . **38**
**39**   Subtract line 38 from line 37 . . . . . . . . . . . . ▶ **39**

**40**   Multiply line 39 by 20% (.20) . . . . . . . . . . . . . . . . . . **40**
   **Note:** *If line 24 is zero or blank, skip lines 41 through 46 and read the **Note** above line 47.*
**41**   Enter the **smaller** of line 21 or line 24 . . . . . . . . . . **41**
**42**   Add lines 21 and 31 . . . . . . . . **42**
**43**   Enter the amount from line 18 . . . . . **43**
**44**   Subtract line 43 from line 42. If zero or less, enter -0- . . . . . . **44**
**45**   Subtract line 44 from line 41. If zero or less, enter -0- . . . . . ▶ **45**

**46**   Multiply line 45 by 25% (.25) . . . . . . . . . . . . . . . . . . **46**
   **Note:** *If line 23 is zero or blank, go to line 51.*
**47**   Enter the amount from line 18 . . . . . . . . . . . . **47**
**48**   Add lines 31, 35, 39, and 45 . . . . . . . . . . . . **48**
**49**   Subtract line 48 from line 47 . . . . . . . . . . . . **49**

**50**   Multiply line 49 by 28% (.28) . . . . . . . . . . . . . . . . . . **50**
**51**   Add lines 32, 36, 40, 46, and 50 . . . . . . . . . . . . . . . . . **51**
**52**   Tax on the amount on line 18 from the 2000 Tax Rate Schedule . . . . . . . . **52**

**53**   **Tax on all taxable income (including capital gains).** Enter the **smaller** of line 51 or line 52 here and on line 1a of Schedule G, Form 1041 . . . . . . . . . . . . . . . . . . . **53**

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 1366 |
|      | 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<br>NUMBER (EIN) | | 9 | 26 - 34 | N<br>nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - 35 | BLANK |
| 0005 | SCHEDULE OCCURRENCE NUMBER | | 7 | 36 - 42 | N<br>0000001 |
| 0010 | EMPLOYER IDENTIFICATION NUMBER<br>(EIN) | | 9 | 43 - 51 | N |
| *0020 | SHORT TERM/LONG TERM<br>CAPITAL GAIN AND LOSSES | PT I<br>PT II | 6 | 52 - 57 | "STMb97" OR BLANK |

NOTE:  IF MORE THAN SIX (6) SHORT TERM AND/OR SIX (6) 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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0030 | TRANSACTION 1<br>DESCRIPTION OF PROPERTY | PT I<br>1(a) | 20 | 58 - 77 | A/N |
| 0040 | TRANSACTION 1<br>DATE ACQUIRED | PT I<br>1(b) | 8 | 78 - 85 | FORMAT:  MMDDYYYY<br>OR "A" OR BLANK |
| 0050 | TRANSACTION 1<br>DATE SOLD | PT I<br>1(c) | 8 | 86 - 93 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0060 | TRANSACTION 1<br>GROSS SALES PRICE | PT I<br>1(d) | 12 | 94 - 105 | N OR<br>"LIKE-KIND-EX" |
| 0070 | TRANSACTION 1<br>COST OR OTHER BASIS | PT I<br>1(e) | 12 | 106 - 117 | N |
| 0080 | TRANSACTION 1<br>GAIN OR LOSS ENTIRE YEAR | PT I<br>1(f) | 12 | 118 - 129 | N |
| 0090 | TRANSACTION 2<br>DESCRIPTION OF PROPERTY | PT I<br>1(a) | 20 | 130 - 149 | A/N |
| 0100 | TRANSACTION 2<br>DATE ACQUIRED | PT I<br>1(b) | 8 | 150 - 157 | FORMAT:  MMDDYYYY<br>OR "A" OR BLANK |
| 0110 | TRANSACTION 2<br>DATE SOLD | PT I<br>1(c) | 8 | 158 - 165 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0120 | TRANSACTION 2<br>GROSS SALES PRICE | PT I<br>1(d) | 12 | 166 - 177 | N OR<br>"LIKE-KIND-EX" |
| 0130 | TRANSACTION 2<br>COST OR OTHER BASIS | PT I<br>1(e) | 12 | 178 - 189 | N |

```
FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS  FIELD
NO.                               REF.                     DESCRIPTION
----  ------------------------    ----  ------ ----   ---- --------------------
0140  TRANSACTION 2               PT I   12  190 -  201  N
      GAIN OR LOSS ENTIRE YEAR    1(f)

0150  TRANSACTION 3               PT I   20  202 -  221  A/N
      DESCRIPTION OF PROPERTY     1(a)

0160  TRANSACTION 3               PT I    8  222 -  229  FORMAT:  MMDDYYYY
      DATE ACQUIRED               1(b)                      OR "A" OR BLANK

0170  TRANSACTION 3               PT I    8  230 -  237  FORMAT:  MMDDYYYY
      DATE SOLD                   1(c)                      OR BLANK

0180  TRANSACTION 3               PT I   12  238 -  249  N OR
      GROSS SALES PRICE           1(d)                      "LIKE-KIND-EX"

0190  TRANSACTION 3               PT I   12  250 -  261  N
      COST OR OTHER BASIS         1(e)

0200  TRANSACTION 3               PT I   12  262 -  273  N
      GAIN AND LOSS ENTIRE YEAR   1(f)

0210  TRANSACTION 4               PT I   20  274 -  293  A/N
      DESCRIPTION OF PROPERTY     1(a)

0220  TRANSACTION 4               PT I    8  294 -  301  FORMAT:  MMDDYYYY
      DATE ACQUIRED               1(b)                      OR "A" OR BLANK

0230  TRANSACTION 4               PT I    8  302 -  309  FORMAT:  MMDDYYYY
      DATE SOLD                   1(c)                      OR BLANK

0240  TRANSACTION 4               PT I   12  310 -  321  N OR
      GROSS SALES PRICE           1(d)                      "LIKE-KIND-EX"

0250  TRANSACTION 4               PT I   12  322 -  333  N
      COST OR OTHER BASIS         1(e)

0260  TRANSACTION 4               PT I   12  334 -  345  N
      GAIN OR LOSS ENTIRE YEAR    1(f)

0270  TRANSACTION 5               PT I   20  346 -  365  A/N
      DESCRIPTION OF PROPERTY     1(a)

0280  TRANSACTION 5               PT I    8  366 -  373  FORMAT:  MMDDYYYY
      DATE ACQUIRED               1(b)                      OR "A" OR BLANK

0290  TRANSACTION 5               PT I    8  374 -  381  FORMAT:  MMDDYYYY
      DATE SOLD                   1(c)                      OR BLANK

0300  TRANSACTION 5               PT I   12  382 -  393  N OR
      GROSS SALES PRICE           1(d)                      "LIKE-KIND-EX"

0310  TRANSACTION 5               PT I   12  394 -  405  N
      COST OR OTHER BASIS         1(e)

0320  TRANSACTION 5               PT I   12  406 -  417  N
      GAIN OR LOSS ENTIRE YEAR    1(f)

0330  TRANSACTION 6               PT I   20  418 -  437  A/N
      DESCRIPTION OF PROPERTY     1(a)

0340  TRANSACTION 6               PT I    8  438 -  445  FORMAT:  MMDDYYYY
      DATE ACQUIRED               1(b)                      OR "A" OR BLANK
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0350 | TRANSACTION 6<br>DATE SOLD | PT I<br>1(c) | 8 | 446 - 453 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0360 | TRANSACTION 6<br>GROSS SALES PRICE | PT I<br>1(d) | 12 | 454 - 465 | N OR<br>"LIKE-KIND-EX" |
| 0370 | TRANSACTION 6<br>COST OR OTHER BASIS | PT I<br>1(e) | 12 | 466 - 477 | N |
| 0380 | TRANSACTION 6<br>GAIN OR LOSS ENTIRE YEAR | PT I<br>1(f) | 12 | 478 - 489 | N |
| 0750 | SHORT-TERM CAPITAL GAIN<br>OR LOSS ENTIRE YEAR | PT I<br>2(f) | 12 | 490 - 501 | N |
| 0760 | SHORT-TERM GAIN OR LOSS<br>FROM PARTNERSHIPS, S CORP.<br>AND OTHER FIDUCIARIES ENTIRE<br>YEAR | PT I<br>3(f) | 12 | 502 - 513 | N |
| 0780 | SHORT-TERM CAPITAL LOSS<br>CARRYOVER ENTIRE YEAR | PT I<br>4(f) | 12 | 514 - 525 | N *** |
| 0790 | NET SHORT-TERM<br>GAIN OR LOSS ENTIRE YEAR | PT I<br>5(f) | 12 | 526 - 537 | N |
| 0800 | TRANSACTION 1<br>DESCRIPTION OF PROPERTY | PT II<br>6(a) | 20 | 538 - 557 | A/N |
| 0810 | TRANSACTION 1<br>DATE ACQUIRED | PT II<br>6(b) | 8 | 558 - 565 | FORMAT: MMDDYYYY OR<br>"A" OR BLANK |
| 0820 | TRANSACTION 1<br>DATE SOLD | PT II<br>6(c) | 8 | 566 - 573 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0830 | TRANSACTION 1<br>GROSS SALES PRICE | PT II<br>6(d) | 12 | 574 - 585 | N OR<br>"LIKE-KIND-EX" |
| 0840 | TRANSACTION 1<br>COST OR OTHER BASIS | PT II<br>6(e) | 12 | 586 - 597 | N |
| 0850 | TRANSACTION 1<br>GAIN OR LOSS ENTIRE YEAR | PT II<br>6(f) | 12 | 598 - 609 | N |
| 0855 | TRANSACTION 1<br>28% RATE GAIN OR LOSS | PT II<br>6(g) | 12 | 610 - 621 | N |
| 0860 | TRANSACTION 2<br>DESCRIPTION OF PROPERTY | PT II<br>6(a) | 20 | 622 - 641 | A/N |
| 0870 | TRANSACTION 2<br>DATE ACQUIRED | PT II<br>6(b) | 8 | 642 - 649 | FORMAT: MMDDYYYY OR<br>"A" OR BLANK |
| 0880 | TRANSACTION 2<br>DATE SOLD | PT II<br>6(c) | 8 | 650 - 657 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0890 | TRANSACTION 2<br>GROSS SALES PRICE | PT II<br>6(d) | 12 | 658 - 669 | N OR<br>"LIKE-KIND-EX" |
| 0900 | TRANSACTION 2<br>COST OR OTHER BASIS | PT II<br>6(e) | 12 | 670 - 681 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|---------------------|------|--------|-----------|---------------------|
| 0910 | TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR | PT II 6(f) | 12 | 682 - 693 | N |
| 0915 | TRANSACTION 2 28% RATE GAIN OR LOSS | PT II 6(g) | 12 | 694 - 705 | N |
| 0920 | TRANSACTION 3 DESCRIPTION OF PROPERTY | PT II 6(a) | 20 | 706 - 725 | A/N |
| 0930 | TRANSACTION 3 DATE ACQUIRED | PT II 6(b) | 8 | 726 - 733 | FORMAT: MMDDYYYY OR "A" OR BLANK |
| 0940 | TRANSACTION 3 DATE SOLD | PT II 6(c) | 8 | 734 - 741 | FORMAT:  MMDDYYYY OR BLANK |
| 0950 | TRANSACTION 3 GROSS SALES PRICE | PT II 6(d) | 12 | 742 - 753 | N OR "LIKE-KIND-EX" |
| 0960 | TRANSACTION 3 COST OR OTHER BASIS | PT II 6(e) | 12 | 754 - 765 | N |
| 0970 | TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR | PT II 6(f) | 12 | 766 - 777 | N |
| 0975 | TRANSACTION 3 28% RATE GAIN OR LOSS | PT II 6(g) | 12 | 778 - 789 | N |
| 0980 | TRANSACTION 4 DESCRIPTION OF PROPERTY | PT II 6(a) | 20 | 790 - 809 | A/N |
| 0990 | TRANSACTION 4 DATE ACQUIRED | PT II 6(b) | 8 | 810 - 817 | FORMAT: MMDDYYYY OR "A" OR BLANK |
| 1000 | TRANSACTION 4 DATE SOLD | PT II 6(c) | 8 | 818 - 825 | FORMAT:  MMDDYYYY OR BLANK |
| 1010 | TRANSACTION 4 GROSS SALES PRICE | PT II 6(d) | 12 | 826 - 837 | N OR "LIKE-KIND-EX" |
| 1020 | TRANSACTION 4 COST OR OTHER BASIS | PT II 6(e) | 12 | 838 - 849 | N |
| 1030 | TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR | PT II 6(f) | 12 | 850 - 861 | N |
| 1035 | TRANSACTION 4 28% RATE GAIN OR LOSS | PT II 6(g) | 12 | 862 - 873 | N |
| 1040 | TRANSACTION 5 DESCRIPTION OF PROPERTY | PT II 6(a) | 20 | 874 - 893 | A/N |
| 1050 | TRANSACTION 5 DATE ACQUIRED | PT II 6(b) | 8 | 894 - 901 | FORMAT: MMDDYYYY OR "A" OR BLANK |
| 1060 | TRANSACTION 5 DATE SOLD | PT II 6(c) | 8 | 902 - 909 | FORMAT:  MMDDYYYY OR BLANK |
| 1070 | TRANSACTION 5 GROSS SALES PRICE | PT II 6(d) | 12 | 910 - 921 | N OR "LIKE-KIND-EX" |
| 1080 | TRANSACTION 5 COST OR OTHER BASIS | PT II 6(e) | 12 | 922 - 933 | N |

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SECTION  9.13    SCHEDULE D - PAGE 1

FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
----  ------------------------    ----   ------ ----   ----  --------------------
1090  TRANSACTION 5               PT II   12  934 -  945  N
      GAIN OR LOSS ENTIRE YEAR    6(f)

1095  TRANSACTION 5               PT II   12  946 -  957  N
      28% RATE GAIN OR LOSS       6(g)

1100  TRANSACTION 6               PT II   20  958 -  977  A/N
      DESCRIPTION OF PROPERTY     6(a)

1110  TRANSACTION 6               PT II    8  978 -  985  FORMAT: MMDDYYYY OR
      DATE ACQUIRED               6(b)                     "A" OR BLANK

1120  TRANSACTION 6               PT II    8  986 -  993  FORMAT:  MMDDYYYY
      DATE SOLD                   6(c)                     OR BLANK

1130  TRANSACTION 6               PT II   12  994 - 1005  N OR
      GROSS SALES PRICE           6(d)                     "LIKE-KIND-EX"

1140  TRANSACTION 6               PT II   12 1006 - 1017  N
      COST OR OTHER BASIS         6(e)

1150  TRANSACTION 6               PT II   12 1018 - 1029  N
      GAIN OR LOSS ENTIRE YEAR    6(f)

1155  TRANSACTION 6               PT II   12 1030 - 1041  N
      28% RATE GAIN OR LOSS       6(g)

1580  LONG TERM CAPITAL GAIN OR   PT II   12 1042 - 1053  N
      LOSS ENTIRE YEAR            7(f)

1585  LONG TERM 28% RATE          PT II   12 1054 - 1065  N
      CAPITAL GAIN OR LOSS        7(g)

1590  LONG TERM CAP GAIN OR LOSS  PT II   12 1066 - 1077  N
      FROM PRTNRSHPS,S CORP. AND  8(f)
      OTHER FIDUCIARIES ENTIRE YR

1595  LONG TERM 28% GAIN OR LOSS  PT II   12 1078 - 1089  N
      FROM PARTNERSHIPS, ETC.     8(g)

1600  CAPITAL GAIN DISTRIBUTION   PT II   12 1090 - 1101  N ***
      ENTIRE YEAR                 9(f)

1605  CAPITAL GAIN DISTRIBUTIONS  PT II   12 1102 - 1113  N ***
      28% RATE GAIN               9(g)

1610  GAIN FROM FORM 4797 ENTIRE  PT II   12 1114 - 1125  N ***
      YEAR                        10(f)

1615  GAIN FROM FORM 4797         PT II   12 1126 - 1137  N ***
      28% RATE GAIN               10(g)

1620  LONG TERM CAPITAL LOSS      PT II   12 1138 - 1149  N ***
      CARRYOVER (SCH D) ENTIRE YR 11(f)

1625  LONG TERM CAPITAL LOSS      PT II   12 1150 - 1161  N ***
      CARRYOVER (SCHEDULE D)      11(g)
      28% RATE GAIN

1630  NET GAIN OR LOSS            PT II   12 1162 - 1173  N
      28% RATE COMBINE LINES 6-11 12(g)
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 1640 | NET LONG TERM GAIN OR LOSS<br>ENTIRE YEAR | PT II<br>13(f) | 12 | 1174 - 1185 | N |
| 1650 | NET SHORT TERM GAIN OR LOSS<br>(BENEFICIARIES) ENTIRE YEAR | PT III<br>14(1) | 12 | 1186 - 1197 | N |
| 1660 | NET SHORT TERM GAIN OR LOSS<br>(ESTATES OR TRUSTS) ENTIRE<br>YEAR | PT III<br>14(2) | 12 | 1198 - 1209 | N |
| 1670 | NET SHORT TERM GAIN OR LOSS<br>(TOTAL) ENTIRE YEAR | PT III<br>14(3) | 12 | 1210 - 1221 | N |
| 1671 | NET LONG TERM GAIN OR LOSS<br>(BENEFICIARIES) 28% RATE | PT III<br>15a(1) | 12 | 1222 - 1233 | N |
| 1672 | NET LONG TERM GAIN OR LOSS<br>(ESTATES OR TRUSTS) 28% RATE | PT III<br>15a(2) | 12 | 1234 - 1245 | N |
| 1673 | NET LONG TERM GAIN OR LOSS<br>(TOTAL) 28% RATE | PT III<br>156a(3) | 12 | 1246 - 1257 | N |
| 1677 | NET LONG TERM GAIN<br>(BENEFICIARIES) UNRECAPTURED | PT III<br>15b(1) | 12 | 1258 - 1269 | N |
| 1678 | NET LONG TERM GAIN<br>(ESTATES OR TRUSTS)<br>UNRECAPTURED | PT III<br>15b(2) | 12 | 1270 - 1281 | N |
| 1679 | NET LONG TERM GAIN (TOTAL)<br>UNRECAPTURED | PT III<br>15b(3) | 12 | 1282 - 1293 | N |
| 1680 | NET LONG TERM GAIN OR LOSS<br>(BENEFICIARIES) | PT III<br>15c(1) | 12 | 1294 - 1305 | N |
| 1690 | NET LONG TERM GAIN OR LOSS<br>(ESTATES OR TRUSTS) | PT III<br>15c(2) | 12 | 1306 - 1317 | N |
| 1700 | NET LONG-TERM GAIN OR LOSS<br>(TOTAL) | PT III<br>15c(3) | 12 | 1318 - 1329 | N |
| 1710 | TOTAL NET GAIN OR LOSS<br>(BENEFICIARIES) | PT III<br>16(1) | 12 | 1330 - 1341 | N |
| 1720 | TOTAL NET GAIN OR LOSS<br>(ESTATES OR TRUSTS) | PT III<br>16(2) | 12 | 1342 - 1353 | N |
| 1730 | TOTAL NET GAIN OR LOSS<br>(TOTAL) | PT III<br>16(3) | 12 | 1354 - 1365 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 1366 - 1366 | "#" |

```
        FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
        NO.                               REF.                       DESCRIPTION
        ----  -------------------------- ----   ------ ----   ----  --------------------
              BYTE COUNT                           4    1 -    4    0487

              START RECORD SENTINEL                4    5 -    8    "*****"

        1750  RECORD ID                            6    9 -   14    "SCHbbb"

        1751  SCHEDULE TYPE                        6   15 -   20    "Dbbbbb"

        1752  PAGE NUMBER                          5   21 -   25    "PG02b"

        1753  EMPLOYER IDENTIFICATION              9   26 -   34    N
              NUMBER (EIN)                                          nnnnnnnnn

        1754  FILLER                               1   35 -   35    BLANK

        1755  SCHEDULE OCCURRENCE NUMBER           7   36 -   42    N
                                                                    0000001

        1760  NET LOSS FROM             PT IV     12   43 -   54    N ***
              LINE 16 OR $3,000         17

        1770  TAXABLE INCOME           PT V       12   55 -   66    N
              FROM FORM 1041, LINE 22  18

        1780  SMALLER OF LINE 15c OR 16 PT V      12   67 -   78    N
              COLUMN (2)               19

        1790  AMOUNT FROM              PT V        12   79 -   90    N
              FORM 4952, LINE 4e       20

        1800  LINE 19 MINUS 20         PT V       12   91 -  102    N
                                       21

        1810  ADD LINES 14 AND 15a     PT V       12  103 -  114    N
              COLUMN (2)               22

        1820  SMALLER OF LINE 15a COLUMN(2) PT V  12  115 -  126    N
              OR 22                    23

        1830  AMOUNT FROM LINE 15b     PT V       12  127 -  138    N
              COLUMN (2)               24

        1850  ADD LINES 23 AND 24      PT V       12  139 -  150    N
                                       25

        1860  LINE 21 MINUS LINE 25    PT V       12  151 -  162    N
                                       26

        1870  LINE 18 MINUS LINE 26    PT V       12  163 -  174    N
                                       27

        1880  SMALLER OF LINE 18 OR $ 1750  PT V  12  175 -  186    N
                                       28

        1890  SMALLER OF LINE 27 OR 28 PT V       12  187 -  198    N
                                       29

        1900  LINE 18 MINUS LINE 21    PT V       12  199 -  210    N
                                       30
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------------------|------|------|------------|-------------|
| 1910 | LARGER OF LINE 29 OR 30 | PT V 31 | 12 | 211 - 222 | N |
| 1920 | TAX ON AMOUNT ON LINE 31 FROM 2000 TAX RATE SCHEDULE | PT V 32 | 12 | 223 - 234 | N |
| 1930 | AMOUNT FROM LINE 28 | PT V 33 | 12 | 235 - 246 | N |
| 1940 | AMOUNT FROM LINE 27 | PT V 34 | 12 | 247 - 258 | N |
| 1950 | LINE 33 MINUS 34 | PT V 35 | 12 | 259 - 270 | N |
| 1960 | MULTIPLY LINE 35 BY 10%(.10) | PT V 36 | 12 | 271 - 282 | N |
| 1970 | SMALLER OF LINE 18 OR 26 | PT V 37 | 12 | 283 - 294 | N |
| 1980 | AMOUNT FROM LINE 35 | PT V 38 | 12 | 295 - 306 | N |
| 1990 | LINE 37 MINUS 38 | PT V 39 | 12 | 307 - 318 | N |
| 2000 | MULTIPLY LINE 39 BY 20%(.20) | PT V 40 | 12 | 319 - 330 | N |
| 2010 | SMALLER OF LINE 21 OR 24 | PT V 41 | 12 | 331 - 342 | N |
| 2020 | ADD LINES 21 AND 31 | PT V 42 | 12 | 343 - 354 | N |
| 2030 | AMOUNT FROM LINE 18 | PT V 43 | 12 | 355 - 366 | N |
| 2040 | LINE 42 MINUS 43 | PT V 44 | 12 | 367 - 378 | N |
| 2050 | LINE 41 MINUS 44 | PT V 45 | 12 | 379 - 390 | N |
| 2060 | MULTIPLY LINE 45 BY 25%(.25) | PT V 46 | 12 | 391 - 402 | N |
| 2070 | AMOUNT FROM LINE 18 | PT V 47 | 12 | 403 - 414 | N |
| 2080 | ADD LINES 31, 35, 39, AND 45 | PT V 48 | 12 | 415 - 426 | N |
| 2090 | LINE 47 MINUS 48 | PT V 49 | 12 | 427 - 438 | N |
| 2100 | MULTIPLY LINE 49 BY 28%(.28) | PT V 50 | 12 | 439 - 450 | N |

SECTION  9.14    SCHEDULE D - PAGE 2

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|------|-----------|------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 2110 | ADD LINES 32, 36, 40, 46, AND 50 | PT V 51 | 12 | 451 - 462 | N |
| 2120 | TAX ON AMOUNT ON LINE 18 FROM 2000 TAX RATE SCHEDULE | PT V 52 | 12 | 463 - 474 | N |
| 2130 | TAX | PT V 53 | 12 | 475 - 486 | N |
|      | RECORD TERMINUS CHARACTER |      | 1 | 487 - 487 | "#" |

**SCHEDULE E**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Supplemental Income and Loss

**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)**

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

**2000**

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note.** Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

**1** Show the kind and location of each **rental real estate property:**

A ....................................................................

B ....................................................................

C ....................................................................

**2** For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days **or**
- 10% of the total days rented at fair rental value?
(See page E-1.)

| | Yes | No |
|---|---|---|
| A | | |
| B | | |
| C | | |

| | | Properties | | | Totals |
|---|---|---|---|---|---|
| | | A | B | C | (Add columns A, B, and C.) |
| **Income:** | | | | | |
| **3** Rents received | 3 | | | | 3 |
| **4** Royalties received | 4 | | | | 4 |
| **Expenses:** | | | | | |
| **5** Advertising | 5 | | | | |
| **6** Auto and travel (see page E-2) | 6 | | | | |
| **7** Cleaning and maintenance | 7 | | | | |
| **8** Commissions | 8 | | | | |
| **9** Insurance | 9 | | | | |
| **10** Legal and other professional fees | 10 | | | | |
| **11** Management fees | 11 | | | | |
| **12** Mortgage interest paid to banks, etc. (see page E-2) | 12 | | | | 12 |
| **13** Other interest | 13 | | | | |
| **14** Repairs | 14 | | | | |
| **15** Supplies | 15 | | | | |
| **16** Taxes | 16 | | | | |
| **17** Utilities | 17 | | | | |
| **18** Other (list) ▶ .............................................. | 18 | | | | |
| **19** Add lines 5 through 18 | 19 | | | | 19 |
| **20** Depreciation expense or depletion (see page E-3) | 20 | | | | 20 |
| **21** Total expenses. Add lines 19 and 20 | 21 | | | | |
| **22** Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 to find out if you must file **Form 6198** | 22 | | | | |
| **23** Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file **Form 8582.** Real estate professionals must complete line 42 on page 2 | 23 | ( ) | ( ) | ( ) | |

**24** **Income.** Add positive amounts shown on line 22. **Do not** include any losses · · · · · · · · · | 24 | |

**25** **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here | 25 | ( ) |

**26** Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 · · · · · · · · · · | 26 | |

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11344L **Schedule E (Form 1040) 2000**

Name(s) shown on return. Do not enter name and social security number if shown on other side.

**Your social security number**

**Note.** If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

## Part II   Income or Loss From Partnerships and S Corporations

**Note.** If you report a loss from an at-risk activity, you **must** check either column **(e)** or **(f)** on line 27 to describe your investment in the activity. See page E-5. If you check column **(f)**, you must attach **Form 6198**.

| 27 | (a) Name | (b) Enter **P** for partnership; **S** for S corporation | (c) Check if foreign partnership | (d) Employer identification number | Investment At Risk? | |
|---|---|---|---|---|---|---|
| | | | | | (e) All is at risk | (f) Some is not at risk |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |

| | Passive Income and Loss | | Nonpassive Income and Loss | | |
|---|---|---|---|---|---|
| | (g) Passive loss allowed (attach **Form 8582** if required) | (h) Passive income from **Schedule K-1** | (i) Nonpassive loss from **Schedule K-1** | (j) Section 179 expense deduction from **Form 4562** | (k) Nonpassive income from **Schedule K-1** |
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| 28a Totals | | | | | |
| b Totals | | | | | |

| | | | |
|---|---|---|---|
| 29 | Add columns (h) and (k) of line 28a . . . . . . . . . . . . . | 29 | |
| 30 | Add columns (g), (i), and (j) of line 28b . . . . . . . . . . . | 30 | ( ) |
| 31 | Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below . . . . . . . . . . . . . . | 31 | |

## Part III   Income or Loss From Estates and Trusts

| 32 | (a) Name | (b) Employer identification number |
|---|---|---|
| A | | |
| B | | |

| | Passive Income and Loss | | Nonpassive Income and Loss | |
|---|---|---|---|---|
| | (c) Passive deduction or loss allowed (attach **Form 8582** if required) | (d) Passive income from **Schedule K-1** | (e) Deduction or loss from **Schedule K-1** | (f) Other income from **Schedule K-1** |
| A | | | | |
| B | | | | |
| 33a Totals | | | | |
| b Totals | | | | |

| | | | |
|---|---|---|---|
| 34 | Add columns (d) and (f) of line 33a . . . . . . . . . . . . | 34 | |
| 35 | Add columns (c) and (e) of line 33b . . . . . . . . . . . . | 35 | ( ) |
| 36 | Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below | 36 | |

## Part IV   Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

| 37 | (a) Name | (b) Employer identification number | (c) Excess inclusion from **Schedules Q**, line 2c (see page E-6) | (d) Taxable income (net loss) from **Schedules Q**, line 1b | (e) Income from **Schedules Q**, line 3b |
|---|---|---|---|---|---|
| | | | | | |
| 38 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below | | | 38 | |

## Part V   Summary

| | | | |
|---|---|---|---|
| 39 | Net farm rental income or (loss) from **Form 4835**. Also, complete line 41 below . . . . . . | 39 | |
| 40 | **Total** income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶ | 40 | |

| | | | |
|---|---|---|---|
| 41 | **Reconciliation of Farming and Fishing Income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6) . . . . . . . | 41 | |
| 42 | **Reconciliation for Real Estate Professionals.** If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules . . . | 42 | |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|---------------------------------|------|--------|-----------|-------------------|
|      | BYTE COUNT                      |      | 4      | 1 - 4     | 1407              |
|      | START RECORD SENTINEL           |      | 4      | 5 - 8     | "*****"           |
| 0000 | RECORD ID                       |      | 6      | 9 - 14    | "SCHbbb"          |
| 0001 | SCHEDULE TYPE                   |      | 6      | 15 - 20   | "Ebbbbb"          |
| 0002 | PAGE NUMBER                     |      | 5      | 21 - 25   | "PG01b"           |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9  | 26 - 34   | N nnnnnnnnn        |
| 0004 | FILLER                          |      | 1      | 35 - 35   | BLANK             |
| 0005 | SCHEDULE OCCURRENCE NUMBER       |      | 7      | 36 - 42   | N 0000001 - 9999999 |
| 0009 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9  | 43 - 51   | N                 |
| 0010 | PROPERTY KIND                   | A-1  | 37     | 52 - 88   | A/N               |
| 0020 | PROPERTY ADDRESS                | A-1  | 37     | 89 - 125  | A/N               |
| 0030 | PROPERTY KIND                   | B-1  | 37     | 126 - 162 | A/N               |
| 0040 | PROPERTY ADDRESS                | B-1  | 37     | 163 - 199 | A/N               |
| 0050 | PROPERTY KIND                   | C-1  | 37     | 200 - 236 | A/N               |
| 0060 | PROPERTY ADDRESS                | C-1  | 37     | 237 - 273 | A/N               |
| 0070 | PERSONAL USE - YES BOX          | A-2  | 1      | 274 - 274 | "X" OR BLANK    \| |
| 0075 | PERSONAL USE - NO BOX           | A-2  | 1      | 275 - 275 | "X" OR BLANK    \| |
| 0080 | PERSONAL USE 14 DAYS - YES BOX  | B-2  | 1      | 276 - 276 | "X" OR BLANK    \| |
| 0085 | PERSONAL USE 14 DAYS - NO BOX   | B-2  | 1      | 277 - 277 | "X" OR BLANK    \| |
| 0090 | PERSONAL USE 10% - YES BOX      | C-2  | 1      | 278 - 278 | "X" OR BLANK    \| |
| 0095 | PERSONAL USE 10% - NO BOX       | C-2  | 1      | 279 - 279 | "X" OR BLANK    \| |
| 0100 | RENTS RECEIVED A                | A-3  | 12     | 280 - 291 | N                 |
| 0110 | RENTS RECEIVED B                | B-3  | 12     | 292 - 303 | N                 |
| 0120 | RENTS RECEIVED C                | C-3  | 12     | 304 - 315 | N                 |
| 0130 | TOTAL RENTS RECEIVED            | 3    | 12     | 316 - 327 | N                 |
| 0140 | ROYALTIES RECEIVED A            | A-4  | 12     | 328 - 339 | N                 |
| 0150 | ROYALTIES RECEIVED B            | B-4  | 12     | 340 - 351 | N                 |
| 0160 | ROYALTIES RECEIVED C            | C-4  | 12     | 352 - 363 | N                 |
| 0170 | TOTALY ROYALTIES REC'D          | 4    | 12     | 364 - 375 | N                 |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|--------|------------|------------------|
| 0180 | ADVERTISING A | A-5 | 12 | 376 - 387 | N |
| 0190 | ADVERTISING B | B-5 | 12 | 388 - 399 | N |
| 0200 | ADVERTISING C | C-5 | 12 | 400 - 411 | N |
| 0210 | AUTO-TRAVEL A | A-6 | 12 | 412 - 423 | N |
| 0220 | AUTO-TRAVEL B | B-6 | 12 | 424 - 435 | N |
| 0230 | AUTO-TRAVEL C | C-6 | 12 | 436 - 447 | N |
| 0240 | CLEANING-MAINT A | A-7 | 12 | 448 - 459 | N |
| 0250 | CLEANING-MAINT B | B-7 | 12 | 460 - 471 | N |
| 0260 | CLEANING-MAINT C | C-7 | 12 | 472 - 483 | N |
| 0270 | COMMISSIONS A | A-8 | 12 | 484 - 495 | N |
| 0280 | COMMISSIONS B | B-8 | 12 | 496 - 507 | N |
| 0290 | COMMISSIONS C | C-8 | 12 | 508 - 519 | N |
| 0300 | INSURANCE A | A-9 | 12 | 520 - 531 | N |
| 0310 | INSURANCE B | B-9 | 12 | 532 - 543 | N |
| 0320 | INSURANCE C | C-9 | 12 | 544 - 555 | N |
| 0330 | LEGAL-PRO FEES A | A-10 | 12 | 556 - 567 | N |
| 0340 | LEGAL-PRO FEES B | B-10 | 12 | 568 - 579 | N |
| 0350 | LEGAL-PRO FEES C | C-10 | 12 | 580 - 591 | N |
| 0352 | MANAGEMENT FEES A | A-11 | 12 | 592 - 603 | N |
| 0354 | MANAGEMENT FEES B | B-11 | 12 | 604 - 615 | N |
| 0356 | MANAGEMENT FEES C | C-11 | 12 | 616 - 627 | N |
| *0360 | MORTGAGE INTEREST PAID TO BANKERS | 12 | 6 | 628 - 633 | "STMbnn" OR BLANK |
| 0370 | MORTGAGE INTEREST A | A-12 | 12 | 634 - 645 | N |
| 0380 | MORTGAGE INTEREST B | B-12 | 12 | 646 - 657 | N |
| 0390 | MORTGAGE INTEREST C | C-12 | 12 | 658 - 669 | N |
| 0400 | TOTAL MORT INTEREST | 12 | 12 | 670 - 681 | N |
| 0410 | OTHER INTEREST A | A-13 | 12 | 682 - 693 | N |
| 0420 | OTHER INTEREST B | B-13 | 12 | 694 - 705 | N |
| 0430 | OTHER INTEREST C | C-13 | 12 | 706 - 717 | N |
| 0440 | REPAIRS A | A-14 | 12 | 718 - 729 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0450 | REPAIRS B | B-14 | 12 | 730 - 741 | N |
| 0460 | REPAIRS C | C-14 | 12 | 742 - 753 | N |
| 0470 | SUPPLIES A | A-15 | 12 | 754 - 765 | N |
| 0480 | SUPPLIES B | B-15 | 12 | 766 - 777 | N |
| 0490 | SUPPLIES C | C-15 | 12 | 778 - 789 | N |
| 0500 | TAXES A | A-16 | 12 | 790 - 801 | N |
| 0510 | TAXES B | B-16 | 12 | 802 - 813 | N |
| 0520 | TAXES C | C-16 | 12 | 814 - 825 | N |
| 0530 | UTILITIES A | A-17 | 12 | 826 - 837 | N |
| 0540 | UTILITIES B | B-17 | 12 | 838 - 849 | N |
| 0550 | UTILITIES C | C-17 | 12 | 850 - 861 | N |
| *0590 | OTHER-DESCRIPTION 1 | 18 | 25 | 862 - 886 | A/N OR<br>"STMbnn" |
| +0600 | OTHER AMOUNT A | A-18 | 12 | 887 - 898 | N |
| +0610 | OTHER AMOUNT B | B-18 | 12 | 899 - 910 | N |
| +0620 | OTHER AMOUNT C | C-18 | 12 | 911 - 922 | N |
| 0630 | OTHER-DESCRIPTION 2 | 18 | 25 | 923 - 947 | A/N |
| 0640 | OTHER AMOUNT A | A-18 | 12 | 948 - 959 | N |
| 0650 | OTHER AMOUNT B | B-18 | 12 | 960 - 971 | N |
| 0660 | OTHER AMOUNT C | C-18 | 12 | 972 - 983 | N |
| 0670 | OTHER-DESCRIPTION 3 | 18 | 25 | 984 - 1008 | A/N |
| 0680 | OTHER AMOUNT A | A-18 | 12 | 1009 - 1020 | N |
| 0690 | OTHER AMOUNT B | B-18 | 12 | 1021 - 1032 | N |
| 0700 | OTHER AMOUNT C | C-18 | 12 | 1033 - 1044 | N |
| 0710 | OTHER-DESCRIPTION 4 | A-18 | 25 | 1045 - 1069 | A/N |
| 0720 | OTHER AMOUNT A | A-18 | 12 | 1070 - 1081 | N |
| 0730 | OTHER AMOUNT B | B-18 | 12 | 1082 - 1093 | N |
| 0740 | OTHER AMOUNT C | C-18 | 12 | 1094 - 1105 | N |
| 0750 | OTHER-DESCRIPTION 5 | 18 | 25 | 1106 - 1130 | NO ENTRY |
| 0760 | OTHER AMOUNT A | A-18 | 12 | 1131 - 1142 | NO ENTRY |
| 0770 | OTHER AMOUNT B | B-18 | 12 | 1143 - 1154 | NO ENTRY |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------------------|------|--------|-------------|--------------------|
| ---- | -------------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0780 | OTHER AMOUNT C | C-18 | 12 | 1155 - 1166 | NO ENTRY |
| 0790 | TOT EXPENSES LESS DEPREC A | A-19 | 12 | 1167 - 1178 | N |
| 0800 | TOT EXPENSES LESS DEPREC B | B-19 | 12 | 1179 - 1190 | N |
| 0810 | TOT EXPENSES LESS DEPREC C | C-19 | 12 | 1191 - 1202 | N |
| 0820 | TOT EXPENSES LESS DEPREC | 19 | 12 | 1203 - 1214 | N |
| 0830 | DEPREC EXPENSE A | A-20 | 12 | 1215 - 1226 | N |
| 0840 | DEPREC EXPENSE B | B-20 | 12 | 1227 - 1238 | N |
| 0850 | DEPREC EXPENSE C | C-20 | 12 | 1239 - 1250 | N |
| 0860 | TOTAL DEPRECIATION | 20 | 12 | 1251 - 1262 | N |
| 0870 | TOTAL EXPENSES A | A-21 | 12 | 1263 - 1274 | N |
| 0880 | TOTAL EXPENSES B | B-21 | 12 | 1275 - 1286 | N |
| 0890 | TOTAL EXPENSES C | C-21 | 12 | 1287 - 1298 | N |
| 0900 | NET RENTAL INCOME A | A-22 | 12 | 1299 - 1310 | N |
| 0910 | NET RENTAL INCOME B | B-22 | 12 | 1311 - 1322 | N |
| 0920 | NET RENTAL INCOME C | C-22 | 12 | 1323 - 1334 | N |
| 0930 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A | A-23 | 12 | 1335 - 1346 | N *** |
| 0940 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B | B-23 | 12 | 1347 - 1358 | N *** |
| 0950 | DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C | C-23 | 12 | 1359 - 1370 | N *** |
| 0960 | TOTAL INCOME | 24 | 12 | 1371 - 1382 | N |
| 0970 | TOTAL LOSSES | 25 | 12 | 1383 - 1394 | N *** |
| 0980 | TOTAL INCOME OR LOSSES | 26 | 12 | 1395 - 1406 | N |
| | RECORD TERMINUS CHARACTER | | 1 | 1407 - 1407 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------------------|--------|--------|-----------|--------------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 1193 |
|      | 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 |
| 1009 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 43 - 51 | N |
| *1010 | PART/S-CORP NAME A | 27A(a) | 34 | 52 - 85 | A/N OR "STMbnn" |
| +1020 | PART/S-CORP IND | 27A(b) | 1 | 86 - 86 | "P" OR "S" OR BLANK |
| +1030 | FOREIGN PARTNER | 27A(c) | 1 | 87 - 87 | "X" OR BLANK |
| +1040 | PART/S-CORP EIN | 27A(d) | 9 | 88 - 96 | N |
| +1050 | ALL IS AT RISK | 27A(e) | 1 | 97 - 97 | "X" OR BLANK |
| +1060 | SOME IS NOT AT RISK | 27A(f) | 1 | 98 - 98 | "X" OR BLANK |
| 1070 | PART/S-CORP PASSIVE F8582 LOSS | 27A(g) | 12 | 99 - 110 | N ** |
| +1080 | PART/S-CORP PASSIVE SCH K-1 INCOME | 27A(h) | 12 | 111 - 122 | N |
| +1090 | PYA INDICATOR | 27A(h) | 3 | 123 - 125 | "PYA" OR BLANK |
| +1100 | PART/S-CORP NONPASSIVE SCH K-1 LOSS | 27A(i) | 12 | 126 - 137 | N |
| +1110 | PYA INDICATOR | 27A(i) | 3 | 138 - 140 | "PYA" OR BLANK |
| +1120 | PART/S-CORP NONPASSIVE SEC 179 DEDUCTION | 27A(j) | 12 | 141 - 152 | N |
| +1130 | PART/S-CORP NONPASSIVE SCH K-1 INCOME | 27A(k) | 12 | 153 - 164 | N |
| +1140 | PYA INDICATOR | 27A(k) | 3 | 165 - 167 | "PYA" OR BLANK |
| 1150 | PART/S-CORP NAME B | 27B(a) | 34 | 168 - 201 | A/N |
| 1160 | PART/S-CORP IND | 27B(b) | 1 | 202 - 202 | "P" OR "S" OR BLANK |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|--------|--------|-----------|-------------------|
| 1170 | FOREIGN PARTNER | 27B(c) | 1 | 203 - 203 | "X" OR BLANK |
| 1180 | PART/S-CORP EIN | 27B(d) | 9 | 204 - 212 | N |
| 1190 | ALL IS AT RISK | 27B(e) | 1 | 213 - 213 | "X" OR BLANK |
| 1200 | SOME IS NOT AT RISK | 27B(f) | 1 | 214 - 214 | "X" OR BLANK |
| 1210 | PART/S-CORP PASSIVE F8582 LOSS | 27B(g) | 12 | 215 - 226 | N |
| 1220 | PART/S-CORP PASSIVE SCH K-1 INCOME | 27B(h) | 12 | 227 - 238 | N |
| 1230 | PYA INDICATOR | 27B(h) | 3 | 239 - 241 | "PYA" OR BLANK |
| 1240 | PART/S-CORP NONPASSIVE SCH K-1 LOSS | 27B(i) | 12 | 242 - 253 | N |
| 1250 | PYA INDICATOR | 27B(i) | 3 | 254 - 256 | "PYA" OR BLANK |
| 1260 | PART/S-CORP NONPASSIVE SEC 179 DEDUCTION | 27B(j) | 12 | 257 - 268 | N |
| 1270 | PART/S-CORP NONPASSIVE SCH K-1 INCOME | 27B(k) | 12 | 269 - 280 | N |
| 1280 | PYA INDICATOR | 27B(k) | 3 | 281 - 283 | "PYA" OR BLANK |
| 1290 | PART/S-CORP NAME C | 27C(a) | 34 | 284 - 317 | A/N |
| 1300 | PART/S-CORP IND | 27C(b) | 1 | 318 - 318 | "P" OR "S" OR BLANK |
| 1310 | FOREIGN PARTNER | 27C(c) | 1 | 319 - 319 | "X" OR BLANK |
| 1320 | PART/S-CORP EIN | 27C(d) | 9 | 320 - 328 | N |
| 1330 | ALL IS AT RISK | 27C(e) | 1 | 329 - 329 | "X" OR BLANK |
| 1340 | SOME IS NOT AT RISK | 27C(f) | 1 | 330 - 330 | "X" OR BLANK |
| 1350 | PART/S-CORP PASSIVE F8582 LOSS | 27C(g) | 12 | 331 - 342 | N |
| 1360 | PART/S-CORP PASSIVE SCH K-1 INCOME | 27S(h) | 12 | 343 - 354 | N |
| 1370 | PYA INDICATOR | 27C(h) | 3 | 355 - 357 | "PYA" OR BLANK |
| 1380 | PART/S-CORP NONPASSIVE SCH K-1 LOSS | 27C(i) | 12 | 358 - 369 | N |
| 1390 | PYA INDICATOR | 27C(i) | 3 | 370 - 372 | "PYA" OR BLANK |
| 1400 | PART/S-CORP NONPASSIVE SEC 179 DEDUCTION | 27B(j) | 12 | 373 - 384 | N |
| 1410 | PART/S-CORP NONPASSIVE SCH K-1 INCOME | 27C(k) | 12 | 385 - 396 | N |

```
FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS   FIELD
NO.                              REF.                       DESCRIPTION
----  -----------------------    ----   ------ ----   ----  --------------------
1420  PYA INDICATOR              27C(k)   3    397 -  399   "PYA" OR BLANK

1430  PART/S-CORP NAME D         27D(a)  34    400 -  433   A/N

1440  PART/S-CORP IND            27D(b)   1    434 -  434   "P" OR "S" OR
                                                            BLANK

1450  FOREIGN PARTNER            27D(c)   1    435 -  435   "X" OR BLANK

1460  PART/S-CORP EIN            27D(d)   9    436 -  444   N

1470  ALL IS AT RISK            27D(e)   1    445 -  445   "X" OR BLANK

1480  SOME IS NOT AT RISK        27D(f)   1    446 -  446   "X" OR BLANK

1490  PART/S-CORP PASSIVE        27D(g)  12    447 -  458   N
      F8582 LOSS

1500  PART/S-CORP PASSIVE        27D(h)  12    459 -  470   N
      SCH K-1 INCOME

1510  PYA INDICATOR              27D(h)   3    471 -  473   "PYA" OR BLANK

1520  PART/S-CORP NONPASSIVE     27D(i)  12    474 -  485   N
      SCH K-1 LOSS

1530  PYA INDICATOR              27D(i)   3    486 -  488   "PYA" OR BLANK

1540  PART/S-CORP NONPASSIVE     27B(j)  12    489 -  500   N
      SEC 179 DEDUCTION

1550  PART/S-CORP NONPASSIVE     27D(k)  12    501 -  512   N
      SCH K-1 INCOME

1560  PYA INDICATOR              27D(k)   3    513 -  515   "PYA" OR BLANK

1570  PART/S-CORP NAME E         27E(a)  34    516 -  549   A/N

1580  PART/S-CORP IND            27E(b)   1    550 -  550   "P" OR "S" OR
                                                            BLANK

1590  FOREIGN PARTNER            27E(c)   1    551 -  551   "X" OR BLANK

1600  PART/S-CORP EIN            27E(d)   9    552 -  560   N

1610  ALL IS AT RISK            27E(e)   1    561 -  561   "X" OR BLANK

1620  SOME IS NOT AT RISK        27E(f)   1    562 -  562   "X" OR BLANK

1630  PART/S-CORP PASSIVE        27E(g)  12    563 -  574   N
      F8582 LOSS

1640  PART/S-CORP PASSIVE        27E(h)  12    575 -  586   N
      SCH K-1 INCOME

1650  PYA INDICATOR              27E(h)   3    587 -  589   "PYA" OR BLANK

1660  PART/S-CORP NONPASSIVE     27E(i)  12    590 -  601   N
      SCH K-1 LOSS

1670  PYA INDICATOR              27E(i)   3    602 -  604   "PYA" OR BLANK
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------------------|-------|--------|-------------|------------------|
| 1680 | PART/S-CORP NONPASSIVE SEC 179 DEDUCTION | 27E(j) | 12 | 605 - 616 | N |
| 1690 | PART/S-CORP NONPASSIVE SCH K-1 INCOME | 27E(k) | 12 | 617 - 628 | N |
| 1700 | PYA INDICATOR | 27E(k) | 3 | 629 - 631 | "PYA" OR BLANK |
| 1710 | TOTAL PART/S-CORP SCH K-1 PASSIVE INC | 28a(h) | 12 | 632 - 643 | N |
| 1720 | TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC | 28a(k) | 12 | 644 - 655 | N |
| 1730 | TOTAL PASSIVE F8582 LOSS | 28b(g) | 12 | 656 - 667 | N |
| 1740 | TOTAL NONPASSIVE SCH K-1 LOSS | 28b(i) | 12 | 668 - 679 | N |
| 1750 | TOTAL NONPASSIVE SEC 179 DEDUCTION | 28b(j) | 12 | 680 - 691 | N |
| 1760 | TOT PART/S-CORP INCOME | 29 | 12 | 692 - 703 | N |
| 1770 | TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION | 30 | 12 | 704 - 715 | N *** |
| 1780 | NET PART/S-CORP INCOME OR LOSS | 31 | 12 | 716 - 727 | N |
| *1790 | ESTATE/TRUST NAME A | 32A(a) | 56 | 728 - 783 | A/N OR "STMbnn" |
| +1800 | ESTATE/TRUST EIN | 32A(b) | 9 | 784 - 792 | N |
| 1810 | PASSIVE F8582 LOSS | 32A(c) | 12 | 793 - 804 | N ** |
| +1820 | PASSIVE SCH K-1 INCOME | 32A(d) | 12 | 805 - 816 | N |
| +1830 | NONPASSIVE SCH K-1 LOSS | 32A(e) | 12 | 817 - 828 | N |
| +1840 | NONPASSIVE SCH K-1 INC | 32A(f) | 12 | 829 - 840 | N |
| 1850 | ESTATE/TRUST NAME B | 32B(a) | 56 | 841 - 896 | A/N |
| 1860 | ESTATE/TRUST EIN | 32B(b) | 9 | 897 - 905 | N |
| 1870 | PASSIVE F8582 LOSS | 32B(c) | 12 | 906 - 917 | N |
| 1880 | PASSIVE SCH K-1 INCOME | 32B(d) | 12 | 918 - 929 | N |
| 1890 | NONPASSIVE SCH K-1 LOSS | 32B(e) | 12 | 930 - 941 | N |
| 1900 | NONPASSIVE SCH K-1 INC | 32B(f) | 12 | 942 - 953 | N |
| 1970 | TOTAL PASSIVE SCH K-1 INCOME | 33a(d) | 12 | 954 - 965 | N |
| 1980 | TOTAL NONPASSIVE SCH K-1 INCOME | 33a(f) | 12 | 966 - 977 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|------------------|
| 1990 | TOTAL PASSIVE F8582 LOSS | 33b(c) | 12 | 978 - 989 | N |
| 2000 | TOTAL NONPASSIVE SCH K-1 LOSS | 33b(e) | 12 | 990 - 1001 | N |
| 2010 | TOT ESTATE/TRUST INCOME | 34 | 12 | 1002 - 1013 | N |
| 2020 | TOT ESTATE/TRUST LOSS | 35 | 12 | 1014 - 1025 | N *** |
| 2030 | SCH K-1 ES PAYMENTS LITERAL | 36 | 18 | 1026 - 1043 | "ESbPAYMENTbCLAIMED" OR BLANK |
| 2040 | SCH K-1 ES PAYMENTS AMOUNT | 36 | 12 | 1044 - 1055 | N |
| 2050 | TOTAL ESTATE/TRUST NET INCOME/LOSS | 36 | 12 | 1056 - 1067 | N |
| *2060 | REMIC NAME | 37(a) | 20 | 1068 - 1087 | A/N OR "STMbnn" |
| +2070 | REMIC EIN | 37(b) | 9 | 1088 - 1096 | N |
| +2080 | REMIC EXCESS INCLUSION | 37(c) | 12 | 1097 - 1108 | N |
| +2090 | REMIC SCH Q TAXABLE INCOME NET LOSS | 37(d) | 12 | 1109 - 1120 | N |
| +2100 | REMIC SCH Q LINE 3 INCOME | 37(e) | 12 | 1121 - 1132 | N |
| 2110 | TOTAL REMIC INCOME | 38 | 12 | 1133 - 1144 | N |
| 2120 | NET FARM RENTAL INCOME/LOSS | 39 | 12 | 1145 - 1156 | N |
| 2130 | TOTAL INCOME (LOSS) | 40 | 12 | 1157 - 1168 | N |
| 2140 | FARMING/FISHING INCOME | 41 | 12 | 1169 - 1180 | N |
| 2150 | REAL ESTATE PROFESSIONALS | 42 | 12 | 1181 - 1192 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 1193 - 1193 | "#" |

# SCHEDULE F
**(Form 1040)**

Department of the Treasury
Internal Revenue Service    (99)

# Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.**

▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

**2000**

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.

**B** Enter code from Part IV ▶

**D** Employer ID number (EIN), if any

**C** Accounting method:     **(1)** ☐ Cash     **(2)** ☐ Accrual

**E** Did you "materially participate" in the operation of this business during 2000? If "No," see page F-2 for limit on passive losses.  ☐ Yes  ☐ No

## Part I  Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

| | | |
|---|---|---|
| **1** Sales of livestock and other items you bought for resale . . . . . . | **1** | |
| **2** Cost or other basis of livestock and other items reported on line 1 . . . | **2** | |
| **3** Subtract line 2 from line 1 . . . . . . . . . . . . | **3** | |
| **4** Sales of livestock, produce, grains, and other products you raised . . . . . . . . . . | **4** | |
| **5a** Total cooperative distributions (Form(s) 1099-PATR) **5a** | **5b** Taxable amount | **5b** |
| **6a** Agricultural program payments (see page F-2) **6a** | **6b** Taxable amount | **6b** |
| **7** Commodity Credit Corporation (CCC) loans (see page F-3): | | |
| **a** CCC loans reported under election . . . . . . . . | | **7a** |
| **b** CCC loans forfeited . . . . . . . . **7b** | **7c** Taxable amount | **7c** |
| **8** Crop insurance proceeds and certain disaster payments (see page F-3): | | |
| **a** Amount received in 2000 . . . . . . . **8a** | **8b** Taxable amount | **8b** |
| **c** If election to defer to 2001 is attached, check here ▶ ☐ | **8d** Amount deferred from 1999 . . | **8d** |
| **9** Custom hire (machine work) income . . . . . . . . | | **9** |
| **10** Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . . | | **10** |
| **11** **Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 . . . . . . . . . . . . . . . . . . . . ▶ | | **11** |

## Part II  Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

| | | | | | |
|---|---|---|---|---|---|
| **12** Car and truck expenses (see page F-4—also attach **Form 4562**) . . | **12** | | **25** Pension and profit-sharing plans . . . . . . . . | **25** | |
| **13** Chemicals . . . . . . . | **13** | | **26** Rent or lease (see page F-5): | | |
| **14** Conservation expenses (see page F-4) . . . . . . . | **14** | | **a** Vehicles, machinery, and equipment . . . . . . . | **26a** | |
| **15** Custom hire (machine work) . | **15** | | **b** Other (land, animals, etc.) . . | **26b** | |
| **16** Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) . . | **16** | | **27** Repairs and maintenance . . | **27** | |
| | | | **28** Seeds and plants purchased . | **28** | |
| | | | **29** Storage and warehousing . . | **29** | |
| **17** Employee benefit programs other than on line 25 . . . . | **17** | | **30** Supplies purchased . . . . | **30** | |
| **18** Feed purchased . . . . . | **18** | | **31** Taxes . . . . . . . | **31** | |
| **19** Fertilizers and lime . . . . | **19** | | **32** Utilities . . . . . . . | **32** | |
| **20** Freight and trucking . . . . | **20** | | **33** Veterinary, breeding, and medicine . | **33** | |
| **21** Gasoline, fuel, and oil . . . | **21** | | **34** Other expenses (specify): | | |
| **22** Insurance (other than health) . | **22** | | **a** ----------------------- | **34a** | |
| **23** Interest: | | | **b** ----------------------- | **34b** | |
| **a** Mortgage (paid to banks, etc.) . | **23a** | | **c** ----------------------- | **34c** | |
| **b** Other . . . . . . . . | **23b** | | **d** ----------------------- | **34d** | |
| **24** Labor hired (less employment credits) | **24** | | **e** ----------------------- | **34e** | |
| | | | **f** | **34f** | |

**35** **Total expenses.** Add lines 12 through 34f . . . . . . . . . . . ▶  **35**

**36** **Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If a loss, you **must** go on to line 37 (estates, trusts, and partnerships, see page F-6) . .  **36**

**37** If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
● If you checked 37a, enter the loss on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.**
● If you checked 37b, you **must** attach **Form 6198.**

**37a** ☐ All investment is at risk.
**37b** ☐ Some investment is not at risk.

**Part III** **Farm Income—Accrual Method** (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

| | | | |
|---|---|---|---|
| 38 | Sales of livestock, produce, grains, and other products during the year | 38 | |
| 39a | Total cooperative distributions (Form(s) 1099-PATR) | 39a | 39b Taxable amount | 39b | |
| 40a | Agricultural program payments | 40a | 40b Taxable amount | 40b | |
| 41 | Commodity Credit Corporation (CCC) loans: | | |
| a | CCC loans reported under election | 41a | |
| b | CCC loans forfeited | 41b | 41c Taxable amount | 41c | |
| 42 | Crop insurance proceeds | 42 | |
| 43 | Custom hire (machine work) income | 43 | |
| 44 | Other income, including Federal and state gasoline or fuel tax credit or refund | 44 | |
| 45 | Add amounts in the right column for lines 38 through 44 | 45 | |
| 46 | Inventory of livestock, produce, grains, and other products at beginning of the year | 46 | |
| 47 | Cost of livestock, produce, grains, and other products purchased during the year | 47 | |
| 48 | Add lines 46 and 47 | 48 | |
| 49 | Inventory of livestock, produce, grains, and other products at end of year | 49 | |
| 50 | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* | 50 | |
| 51 | **Gross income.** Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶ | 51 | |

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV** **Principal Agricultural Activity Codes**

**Caution.** File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

● Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or

● You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

**Crop Production**

| | |
|---|---|
| 111100 | Oilseed and grain farming |
| 111210 | Vegetable and melon farming |
| 111300 | Fruit and tree nut farming |
| 111400 | Greenhouse, nursery, and floriculture production |
| 111900 | Other crop farming |

**Animal Production**

| | |
|---|---|
| 112111 | Beef cattle ranching and farming |
| 112112 | Cattle feedlots |
| 112120 | Dairy cattle and milk production |
| 112210 | Hog and pig farming |
| 112300 | Poultry and egg production |
| 112400 | Sheep and goat farming |
| 112510 | Animal aquaculture |
| 112900 | Other animal production |

**Forestry and Logging**

| | |
|---|---|
| 113000 | Forestry and logging (including forest nurseries and timber tracts) |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|-----------------------------|--------|------|------|------|------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0870 |
| | 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 |
| 0009 | NAME OF PROPRIETOR | | 35 | 43 - | 77 | A/N                    | |
| 0010 | SOCIAL SECURITY NUMBER | | 9 | 78 - | 86 | NO ENTRY |
| 0020 | PRINCIPAL PRODUCT | A | 50 | 87 - | 136 | A/N |
| 0030 | PRINCIPAL AGRICULTURAL CODE | B | 6 | 137 - | 142 | A/N |
| 0040 | ACCOUNTING METHOD (CASH) | C 1 | 1 | 143 - | 143 | "X" OR BLANK |
| 0050 | ACCOUNTING METHOD (ACCRUAL) | C 2 | 1 | 144 - | 144 | "X" OR BLANK |
| 0060 | EMPLOYER ID NUMBER | D | 9 | 145 - | 153 | N |
| 0080 | MATERIALLY PARTICIPATE - YES | E | 1 | 154 - | 154 | "X" OR BLANK         | |
| 0085 | MATERIALLY PARTICIPATE - NO | E | 1 | 155 - | 155 | "X" OR BLANK         | |
| 0110 | SALES OF LIVESTOCK | PT I 1 | 12 | 156 - | 167 | N |
| 0120 | COST OF LIVESTOCK | PT I 2 | 12 | 168 - | 179 | N |
| 0130 | LINE 1 MINUS LINE 2 | PT I 3 | 12 | 180 - | 191 | N |
| 0140 | SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS | PT I 4 | 12 | 192 - | 203 | N |
| 0150 | TOTAL COOPERATIVE DISTRIBUTIONS | PT I 5a | 12 | 204 - | 215 | N |
| 0160 | TOTAL COOPERATIVE TAXABLE AMOUNT | PT I 5b | 12 | 216 - | 227 | N |
| 0170 | AGRICULTURAL PROGRAM PAYMENTS | PT I 6a | 12 | 228 - | 239 | N |
| 0180 | AGRICULTURAL PROGRAM TAXABLE AMOUNT | PT I 6b | 12 | 240 - | 251 | N |

```
SECTION  9.19    SCHEDULE F - PAGE 1

FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS  FIELD
NO.                               REF.                     DESCRIPTION
----  -----------------------------  ----   ------ ----   ----  --------------------
0190  CCC LOANS                   PT I   12 252 -  263  N
      REPORTED UNDER ELECTION     7a

@0200 CCC LOANS STATEMENT         PT I    6 264 -  269  "STMbnn"
                                  7a                     OR BLANK

0210  CCC LOANS                   PT I   12 270 -  281  N
      FORFEITED OR REPAID         7b

0220  CCC LOANS                   PT I   12 282 -  293  N
      TAXABLE AMOUNT              7c

0230  CROP INSURANCE PROCEEDS     PT I   12 294 -  305  N                          |
      AMOUNT RECEIVED             8a

0240  CROP INSURANCE PROCEEDS     PT I   12 306 -  317  N
      TAXABLE AMOUNT              8b

@0250 ELECTION TO DEFER           PT I    6 318 -  323  "STMbnn"                    |
                                  8c                     OR BLANK

0260  ELECTION TO DEFER           PT I    1 324 -  324  "X" OR BLANK
                                  8c

0270  AMOUNT DEFERRED             PT I   12 325 -  336  N
                                  8d

0280  CUSTOM HIRE                 PT I   12 337 -  348  N
                                  9

0290  OTHER INCOME, INCLUDING     PT I   12 349 -  360  N
      FEDERAL AND STATE GASOLINE  10

0300  ADD AMOUNTS IN COL 3-10     PT I   12 361 -  372  N
                                  11

0320  CAR AND TRUCK EXPENSES      PT II  12 373 -  384  N
      (FORM 4562)                 12

0330  CHEMICAL                    PT II  12 385 -  396  N
                                  13

0340  CONSERVATION EXPENSES       PT II  12 397 -  408  NO ENTRY
                                  14

0350  CUSTOM HIRE                 PT II  12 409 -  420  N
                                  15

0360  DEPRECIATION AND SEC 179    PT II  12 421 -  432  N
      EXPENSE DEDUCTION           16

0370  EMPLOYEE BENEFIT PROGRAMS   PT II  12 433 -  444  N
                                  17

0380  FEED PURCHASED              PT II  12 445 -  456  N
                                  18

0390  FERTILIZERS AND LIME        PT II  12 457 -  468  N
                                  19
```

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FIELD  IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                                REF.                       DESCRIPTION
----   -------------------------   ----   ------ ----   ----  --------------------
0400   FREIGHT AND TRUCKING        PT II   12    469 - 480    N
                                   20

0410   GASOLINE, FUEL AND OIL      PT II   12    481 - 492    N
                                   21

0420   INSURANCE                   PT II   12    493 - 504    N
                                   22

0430   MORTGAGE                    PT II   12    505 - 516    N
                                   23a

0440   OTHER                       PT II   12    517 - 528    N
                                   23b

*0450  FORM 1098 EXPLANATION       PT II    6    529 - 534    "STMbnn"           |
                                   23a                        OR BLANK

*0460  FORM 1098 NAME/ADDRESS      PT II    6    535 - 540    "STMbnn"           |
                                   23b                        OR BLANK

0470   LABOR HIRED                 PT II   12    541 - 552    N
                                   24

0480   PENSION AND PROFIT-         PT II   12    553 - 564    N
       SHARING PLANS               25

0490   RENT OR LEASE               PT II   12    565 - 576    N
       VEHICLES, MACHINERY AND EQUIP 26a

0500   OTHER                       PT II   12    577 - 588    N
       (LAND, ANIMALS, ETC)        26b

0510   REPAIRS AND MAINTENANCE     PT II   12    589 - 600    N
                                   27

0520   SEEDS AND PLANTS PURCHASED  PT II   12    601 - 612    N
                                   28

0530   STORAGE AND WAREHOUSING     PT II   12    613 - 624    N
                                   29

0540   SUPPLIES PURCHASED          PT II   12    625 - 636    N
                                   30

0550   TAXES                       PT II   12    637 - 648    N
                                   31

0560   UTILITIES                   PT II   12    649 - 660    N
                                   32

0570   VETERINARY FEES AND MEDICINE PT II  12    661 - 672    N
                                   33

*0580  OTHER EXPENSES              PT II    6    673 - 678    "STMbnn"
                                   34                         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 IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
----  -----------------------     ----   ------ ----   ----  --------------------
0590  OTHER EXPENSES              PT II   15  679 - 693  A/N
      (SPECIFY)                   34a

0600  OTHER EXPENSES              PT II   12  694 - 705  N
                                  34a

0610  OTHER EXPENSES              PT II   15  706 - 720  A/N
      (SPECIFY)                   34b

0620  OTHER EXPENSES              PT II   12  721 - 732  N
                                  34b

0630  OTHER EXPENSES              PT II   15  733 - 747  A/N
      (SPECIFY)                   34c

0640  OTHER EXPENSES              PT II   12  748 - 759  N
                                  34c

0650  OTHER EXPENSES              PT II   15  760 - 774  A/N
      (SPECIFY)                   34d

0660  OTHER EXPENSES              PT II   12  775 - 786  N
                                  34d

0670  OTHER EXPENSES              PT II   15  787 - 801  A/N
      (SPECIFY)                   34e

0680  OTHER EXPENSES              PT II   12  802 - 813  N
                                  34e

0690  OTHER EXPENSES              PT II   15  814 - 828  A/N
      (SPECIFY)                   34f

0700  OTHER EXPENSES              PT II   12  829 - 840  N
                                  34f

0710  ADD AMOUNTS ON LINE         PT II   12  841 - 852  N
      12 - 34f                    35

0720  PAL INDICATOR               36       3  853 - 855  "PAL" OR BLANK

0730  NET FARM PROFIT OR (LOSS)   PT II   12  856 - 867  N
                                  36

0740  ALL INVESTMENT IS AT RISK   PT II    1  868 - 868  "X" OR BLANK
                                  37a

0750  SOME INVESTMENT IS NOT      PT II    1  869 - 869  "X" OR BLANK
      AT RISK                     37b

      RECORD TERMINUS CHARACTER            1  870 - 870  "#"
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------|---------|--------|------------|--------------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0259 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0770 | RECORD ID | | 6 | 9 - 14 | "SCHbbb" |
| 0771 | SCHEDULE TYPE | | 6 | 15 - 20 | "Fbbbbb" |
| 0772 | PAGE NUMBER | | 5 | 21 - 25 | "PG02b" |
| 0773 | EMPLOYER IDENTIFICATION NUMBER | | 9 | 26 - 34 | N nnnnnnnnn |
| 0774 | FILLER | | 1 | 35 - 35 | BLANK |
| 0775 | SCHEDULE OCCURRENCE NUMBER | | 7 | 36 - 42 | N 0000001 - 9999999 |
| 0780 | SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS | PT III 38 | 12 | 43 - 54 | N |
| 0790 | TOTAL COOPERATIVE DISTRIBUTIONS | PT III 39a | 12 | 55 - 66 | N |
| 0800 | TOTAL COOPERATIVE TAXABLE AMOUNT | PT III 39b | 12 | 67 - 78 | N |
| 0810 | AGRICULTURAL PROGRAM PAYMENTS | PT III 40a | 12 | 79 - 90 | N |
| 0820 | AGRICULTURAL PROGRAM TAXABLE AMOUNT | PT III 40b | 12 | 91 - 102 | N |
| 0830 | CCC LOANS REPORTED UNDER ELECTION | PT III 41a | 12 | 103 - 114 | N |
| 0840 | CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES | PT III 41b | 12 | 115 - 126 | N |
| 0850 | CCC LOANS FORFEITED TAXABLE AMOUNT | PT III 41c | 12 | 127 - 138 | N |
| 0860 | CROP INSURANCE PROCEEDS | PT III 42 | 12 | 139 - 150 | N |
| 0870 | CUSTOM HIRE INCOME | PT III 43 | 12 | 151 - 162 | N |
| 0880 | OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX | PT III 44 | 12 | 163 - 174 | N |
| 0890 | ADD AMOUNTS FOR LINES 38-44 | PT III 45 | 12 | 175 - 186 | N |
| 0900 | INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR | PT III 46 | 12 | 187 - 198 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0910 | COST OF LIVESTOCK,<br>PRODUCE, GRAINS AND OTHER<br>PRODUCTS DURING OF YEAR | PT III<br>47 | 12 | 199 - 210 | N |
| 0920 | ADD LINES 46 AND 47 | PT III<br>48 | 12 | 211 - 222 | N |
| 0930 | INVENTORY OF LIVESTOCK,<br>PRODUCE, GRAINS AND OTHER<br>PRODUCTS END OF YEAR | PT III<br>49 | 12 | 223 - 234 | N |
| 0940 | COST OF LIVESTOCK,<br>PRODUCE, GRAINS AND OTHER<br>PRODUCTS SOLD<br>(LINE 48 MINUS LINE 49) | PT III<br>50 | 12 | 235 - 246 | N |
| 0950 | LINE 45 MINUS LINE 50 | PT III<br>51 | 12 | 247 - 258 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 259 - 259 | "#" |

**SCHEDULE H**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service  (99)

# Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

**2000**

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

*Draft as of 7/18/2000*

**A**  Did you pay **any one** household employee cash wages of $1,200 or more in 2000? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

☐ **Yes.**  Skip lines B and C and go to line 1.
☐ **No.**  Go to line B.

**B**  Did you withhold Federal income tax during 2000 for any household employee?

☐ **Yes.**  Skip line C and go to line 5.
☐ **No.**  Go to line C.

**C**  Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

☐ **No.**  **Stop.** Do not file this schedule.
☐ **Yes.**  Skip lines 1-9 and go to line 10 on the back.

**Part I**  **Social Security, Medicare, and Income Taxes**

| | | | |
|---|---|---|---|
| **1** | Total cash wages subject to social security taxes (see page 3) . . | **1** | |
| **2** | Social security taxes. Multiply line 1 by 12.4% (.124) . . . . . . . . . . . . . . | **2** | |
| **3** | Total cash wages subject to Medicare taxes (see page 3) . . . . | **3** | |
| **4** | Medicare taxes. Multiply line 3 by 2.9% (.029) . . . . . . . . . . . . . | **4** | |
| **5** | Federal income tax withheld, if any . . . . . . . . . . . . . . . | **5** | |
| **6** | **Total social security, Medicare, and income taxes** (add lines 2, 4, and 5) . . . . . . . | **6** | |
| **7** | Advance earned income credit (EIC) payments, if any . . . . . . . . . . . . . | **7** | |
| **8** | **Net taxes** (subtract line 7 from line 6) . . . . . . . . . . . . . . . . | **8** | |

**9**  Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

☐ **No.**  **Stop.** Enter the amount from line 8 above on Form 1040, line 55. If you are not required to file Form 1040, see the line 9 instructions on page 4.

☐ **Yes.**  Go to line 10 on the back.

## Part II    Federal Unemployment (FUTA) Tax

|  |  | Yes | No |
|---|---|---|---|
| **10** | Did you pay unemployment contributions to only one state? . . . . . . . . . . . . . . . **10** | | |
| **11** | Did you pay all state unemployment contributions for 2000 by April 16, 2001? Fiscal year filers, see page 4 **11** | | |
| **12** | Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . **12** | | |

**Next:** If you checked the "**Yes**" box on **all** the lines above, complete Section A.

If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

### Section A

**13** Name of the state where you paid unemployment contributions ▶ -------------------------------

**14** State reporting number as shown on state unemployment tax return ▶ -------------------------------

**15** Contributions paid to your state unemployment fund (see page 4) . **15**

**16** Total cash wages subject to FUTA tax (see page 4) . . . . . . . . . . . . . . . . **16**

**17** **FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 . . **17**

### Section B

**18** Complete all columns below that apply (if you need more space, see page 4):

| (a)<br>Name of state | (b)<br>State reporting number as shown on state unemployment tax return | (c)<br>Taxable wages (as defined in state act) | (d)<br>State experience rate period<br>From / To | (e)<br>State experience rate | (f)<br>Multiply col. (c) by .054 | (g)<br>Multiply col. (c) by col. (e) | (h)<br>Subtract col. (g) from col. (f). If zero or less, enter -0-. | (i)<br>Contributions paid to state unemployment fund |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |

**19** Totals . . . . . . . . . . . . . . . . **19**

**20** Add columns (h) and (i) of line 19 . . . . . . . . . **20**

**21** Total cash wages subject to FUTA tax (see the line 16 instructions on page 4) . . . . . . **21**

**22** Multiply line 21 by 6.2% (.062) . . . . . . . . . . . **22**

**23** Multiply line 21 by 5.4% (.054) . . . . . . . . . . **23**

**24** Enter the **smaller** of line 20 or line 23 . . . . . . . **24**

**25** **FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to line 26 . . . . . . **25**

## Part III    Total Household Employment Taxes

**26** Enter the amount from line 8 . . . . . . . . . . . . . . . . . . . . . . . **26**

**27** Add line 17 (or line 25) and line 26 . . . . . . . . . . . . . . . . . . . . . **27**

**28** Are you required to file Form 1040?

☐ **Yes.**    **Stop.** Enter the amount from line 27 above on Form 1040, line 55. **Do not** complete Part IV below.

☐ **No.**    You may have to complete Part IV. See page 4 for details.

## Part IV    Address and Signature—Complete this part **only** if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address            Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

▶ _____
Employer's signature

▶ _____
Date

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0216 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - 14 | "SCHbbb" |
| 0001 | SCHEDULE TYPE | | 6 | 15 - 20 | "Hbbbbb" |
| 0002 | PAGE NUMBER | | 5 | 21 - 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - 34 | N nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - 35 | BLANK |
| 0005 | SCHEDULE OCCURRENCE NUMBER | | 7 | 36 - 42 | N 0000001-9999999 |
| 0010 | EMPLOYER NAME | | 35 | 43 - 77 | A/N |
| 0015 | EMPLOYER NAME CONTROL | | 4 | 78 - 81 | NO ENTRY |
| 0020 | EMPLOYER SSN | | 9 | 82 - 90 | NO ENTRY |
| 0030 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 91 - 99 | N |
| 0040 | CASH WAGE OVER $1100 PAID YEARLY - YES BOX | A | 1 | 100 - 100 | "X" OR BLANK |
| 0045 | CASH WAGE OVER $1100 PAID YEARLY - NO BOX | A | 1 | 101 - 101 | "X" OR BLANK |
| 0050 | FEDERAL INCOME TAX WITHHELD - YES BOX | B | 1 | 102 - 102 | "X" OR BLANK |
| 0055 | FEDERAL INCOME TAX WITHHELD - NO BOX | B | 1 | 103 - 103 | "X" OR BLANK |
| 0060 | CASH WAGE OVER $1000 PAID QUARTERLY - NO BOX | C | 1 | 104 - 104 | "X" OR BLANK |
| 0065 | CASH WAGE OVER $1000 PAID QUARTERLY - YES BOX | C | 1 | 105 - 105 | "X" OR BLANK |
| 0070 | SOCIAL SECURITY WAGES | 1 | 12 | 106 - 117 | N |
| 0080 | SOCIAL SECURITY TAX | 2 | 12 | 118 - 129 | N |
| 0090 | MEDICARE WAGES | 3 | 12 | 130 - 141 | N |
| 0100 | MEDICARE TAX | 4 | 12 | 142 - 153 | N |
| 0110 | FEDERAL INCOME TAX WITHHELD | 5 | 12 | 154 - 165 | N |
| 0115 | DISABILITY AMOUNT | 6 | 12 | 166 - 177 | N |
| 0120 | TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES | 6 | 12 | 178 - 189 | N |
| 0130 | ADVANCE EIC PAYMENT | 7 | 12 | 190 - 201 | N |

SECTION  9.22    SCHEDULE H - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------------------|------|--------|------------|---------------------|
| 0140 | TOTAL TAXES LESS ADVANCE EIC PAYMENTS | 8 | 12 | 202 - 213 | N |
| 0150 | CASH WAGES OVER $1000 PAID QUARTERLY - NO BOX | 9 | 1 | 214 - 214 | "X" OR BLANK |
| 0155 | CASH WAGES OVER $1000 PAID QUARTERLY - YES BOX | 9 | 1 | 215 - 215 | "X" OR BLANK |
|      | RECORD TERMINUS CHARACTER |  | 1 | 216 - 216 | "#" |

```
     SECTION  9.23    SCHEDULE H - PAGE 2

     FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS  FIELD
     NO.                               REF.                      DESCRIPTION
     ----  ---------------------------- ----  ------ ----   ---- --------------------
           BYTE COUNT                             4    1 -    4  0422

           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         9   26 -   34  N
           (EIN)                                                 nnnnnnnnn

     0164  FILLER                                 1   35 -   35  BLANK

     0165  SCHEDULE OCCURRENCE NUMBER             7   36 -   42  N
                                                                 0000001-9999999

     0170  ONE STATE ONLY CONTRIBUTIONS  10       1   43 -   43  "X" OR BLANK
           YES BOX

     0175  ONE STATE ONLY CONTRIBUTIONS  10       1   44 -   44  NO ENTRY
           NO BOX

     0180  TOTAL CONTRIBUTIONS PAID BY   11       1   45 -   45  "X" OR BLANK
           APRIL 15 YES BOX

     0185  TOTAL CONTRIBUTIONS PAID BY   11       1   46 -   46  NO ENTRY
           APRIL 15 NO BOX

     0190  TAXABLE WAGES FOR FUTA ALSO   12       1   47 -   47  "X" OR BLANK
           TAXABLE FOR STATE YES BOX

     0195  TAXABLE WAGES FOR FUTA ALSO   12       1   48 -   48  NO ENTRY
           TAXABLE FOR STATE NO BOX

     0200  NAME OF STATE WHERE           13       2   49 -   50  STANDARD POSTAL
           CONTRIBUTIONS PAID                                    STATE ABBREVIATIONS

     0210  STATE REPORTING NUMBER        14      15   51 -   65  A/N

     0220  CONTRIBUTIONS PAID TO STATE   15      12   66 -   77  N OR "0%bRATE"
           FUND

     0230  TOTAL TAXABLE WAGES FOR FUTA  16      12   78 -   89  N
           (SECTION A)

     0240  FUTA TAX                      17      12   90 -  101  N

     0250  STATE NAME 1                  18(a)    2  102 -  103  NO ENTRY

     0260  STATE REPORTING NUMBER 1      18(b)   15  104 -  118  NO ENTRY

     0270  TAXABLE PAYROLL FOR           18(c)   12  119 -  130  NO ENTRY
           CONTRIBUTIONS 1

     0280  BEGINNING DATE OF STATE       18(d)    8  131 -  138  NO ENTRY
           EXPERIENCE RATE PERIOD 1

     0285  ENDING DATE OF STATE          18(d)    8  139 -  146  NO ENTRY
           EXPERIENCE RATE PERIOD 1
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|------------|
| 0290 | STATE EXPERIENCE RATE 1 | 18(e) | 6 | 147 - 152 | NO ENTRY |
| 0300 | UNEMPLOYMENT TAX CREDIT AT<br>.054 - 1 | 18(f) | 12 | 153 - 164 | NO ENTRY |
| 0310 | UNEMPLOYMENT TAX CREDIT AT<br>MAXIMUM PERCENT - 1 | 18(g) | 12 | 165 - 176 | NO ENTRY |
| 0320 | ADDITIONAL TAX CREDIT 1 | 18(h) | 12 | 177 - 188 | NO ENTRY |
| 0330 | CONTRIBUTIONS PAID TO STATE<br>FUND - 1 | 18(i) | 12 | 189 - 200 | NO ENTRY |
| 0340 | STATE NAME 2 | 18(a) | 2 | 201 - 202 | NO ENTRY |
| 0350 | STATE REPORTING NUMBER 2 | 18(b) | 15 | 203 - 217 | NO ENTRY |
| 0360 | TAXABLE PAYROLL FOR<br>CONTRIBUTIONS 2 | 18(c) | 12 | 218 - 229 | NO ENTRY |
| 0370 | BEGINNING DATE OF STATE<br>EXPERIENCE RATE PERIOD 2 | 18(d) | 8 | 230 - 237 | NO ENTRY |
| 0375 | ENDING DATE OF STATE<br>EXPERIENCE RATE PERIOD 2 | 18(d) | 8 | 238 - 245 | NO ENTRY |
| 0380 | STATE EXPERIENCE RATE 2 | 18(e) | 6 | 246 - 251 | NO ENTRY |
| 0390 | UNEMPLOYMENT TAX CREDIT AT<br>.054 - 2 | 18(f) | 12 | 252 - 263 | NO ENTRY |
| 0400 | UNEMPLOYMENT TAX CREDIT AT<br>MAXIMUM PERCENT - 2 | 18(g) | 12 | 264 - 275 | NO ENTRY |
| 0410 | ADDITIONAL TAX CREDIT 2 | 18(h) | 12 | 276 - 287 | NO ENTRY |
| 0420 | CONTRIBUTIONS PAID TO STATE<br>FUND - 2 | 18(i) | 12 | 288 - 299 | NO ENTRY |
| 0440 | TOTAL ADDITIONAL TAX CREDIT | 19(h) | 12 | 300 - 311 | NO ENTRY |
| 0450 | TOTAL CONTRIBUTIONS TO STATE<br>FUNDS | 19(i) | 12 | 312 - 323 | NO ENTRY |
| 0460 | TENTATIVE TOTAL TAX CREDIT | 20 | 12 | 324 - 335 | NO ENTRY |
| 0470 | TOTAL TAXABLE WAGES FOR FUTA<br>(SECTION B) | 21 | 12 | 336 - 347 | NO ENTRY |
| 0480 | GROSS FUTA TAX AMOUNT | 22 | 12 | 348 - 359 | NO ENTRY |
| 0490 | MAXIMUM TAX CREDIT AMOUNT | 23 | 12 | 360 - 371 | NO ENTRY |
| 0500 | TOTAL TAX CREDIT ALLOWED | 24 | 12 | 372 - 383 | NO ENTRY |
| 0510 | FUTA TAX (SUBTRACT LINE 24<br>FROM LINE 22) | 25 | 12 | 384 - 395 | NO ENTRY |
| 0520 | TOTAL TAXES FROM LINE 8 | 26 | 12 | 396 - 407 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------------|------|--------|-----------|------------------|
| 0530 | TOTAL COMBINED TAXES PLUS FUTA TAXES | 27 | 12 | 408 - 419 | N |
| 0540 | REQUIRED TO FILE FORM 1040 - YES | 28 | 1 | 420 - 420 | "X" OR BLANK |
| 0550 | REQUIRED TO FILE FORM 1040 - NO | 28 | 1 | 421 - 421 | NO ENTRY |
|      | RECORD TERMINUS CHARACTER | | 1 | 422 - 422 | "#" |

| SCHEDULE J (Form 1041) | Accumulation Distribution for Certain Complex Trusts | OMB No. 1545-0092 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | ► Attach to Form 1041. <br> ► See the Instructions for Form 1041. | 2000 |

Name of trust                                     Employer identification number

### Part I — Accumulation Distribution in 2000

**Note:** *See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.*

| | | |
|---|---|---|
| **1** Other amounts paid, credited, or otherwise required to be distributed for 2000 (from Schedule B of Form 1041, line 10) . . . . . . . . . . . . . . . . . . . . . . . . . | **1** | |
| **2** Distributable net income for 2000 (from Schedule B of Form 1041, line 7) . . . . | **2** | |
| **3** Income required to be distributed currently for 2000 (from Schedule B of Form 1041, line 9) . . . . . . . . . . . . . . . . . . . . . | **3** | |
| **4** Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . . . . . . . . | **4** | |
| **5** Accumulation distribution for 2000. Subtract line 4 from line 1 . . . . . . . . . . . . . | **5** | |

### Part II — Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

| **Note:** *If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)* | | Throwback year ending 19 ........ | Throwback year ending 19 ........ | Throwback year ending 19 ........ | Throwback year ending 19 ........ | Throwback year ending 19 ........ |
|---|---|---|---|---|---|---|
| **6** Distributable net income (see page 29 of the instructions) . | **6** | | | | | |
| **7** Distributions (see page 29 of the instructions) . . . . . | **7** | | | | | |
| **8** Subtract line 7 from line 6 . | **8** | | | | | |
| **9** Enter amount from page 2, line 25 or line 31, as applicable . . . . . . . | **9** | | | | | |
| **10** Undistributed net income Subtract line 9 from line 8 . | **10** | | | | | |
| **11** Enter amount of prior accumulation distributions thrown back to any of these years . . . . . . . . | **11** | | | | | |
| **12** Subtract line 11 from line 10 | **12** | | | | | |
| **13** Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 29 of the instructions) . . | **13** | | | | | |
| **14** Divide line 13 by line 10 and multiply result by amount on line 9 . . . . . . . . | **14** | | | | | |
| **15** Add lines 13 and 14 . . . | **15** | | | | | |
| **16** Tax-exempt interest included on line 13 (see page 29 of the instructions) . . . . . . | **16** | | | | | |
| **17** Subtract line 16 from line 15 | **17** | | | | | |

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041.     Cat. No. 11382Z     **Schedule J (Form 1041) 2000**

**Part III**   **Taxes Imposed on Undistributed Net Income**   (Enter the applicable throwback years below.) (See page 29 of the instructions.)

**Note:** *If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.*

| If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), **skip** lines 18 through 25 and **complete** lines 26 through 31. | | Throwback year ending 19 ……… | Throwback year ending 19 ……… | Throwback year ending 19 ……… | Throwback year ending 19 ……… | Throwback year ending 19 ……… |
|---|---|---|---|---|---|---|
| **18** Regular tax . . . . . | **18** | | | | | |
| **19** Trust's share of net short-term gain . . . . . | **19** | | | | | |
| **20** Trust's share of net long-term gain. . . . . . . . | **20** | | | | | |
| **21** Add lines 19 and 20. . . . | **21** | | | | | |
| **22** Taxable income . . . . . | **22** | | | | | |
| **23** Enter percent. Divide line 21 by line 22, but do not enter more than 100% . . . . | **23** | % | % | % | % | % |
| **24** Multiply line 18 by the percentage on line 23 . . . | **24** | | | | | |
| **25** Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9 . . . . . | **25** | | | | | |
| **Do not** complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain. | | ///// | ///// | ///// | ///// | ///// |
| **26** Tax on income other than long-term capital gain . . | **26** | | | | | |
| **27** Trust's share of net short-term gain . . . . . | **27** | | | | | |
| **28** Trust's share of taxable income less section 1202 deduction . . . . . . . | **28** | | | | | |
| **29** Enter percent. Divide line 27 by line 28, but do not enter more than 100% . . . . | **29** | % | % | % | % | % |
| **30** Multiply line 26 by the percentage on line 29. . . | **30** | | | | | |
| **31** Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9 . . . . . | **31** | | | | | |

**Part IV**   **Allocation to Beneficiary**

**Note:** *Be sure to complete **Form 4970**, Tax on Accumulation Distribution of Trusts.*

| Beneficiary's name | | | Identifying number | | |
|---|---|---|---|---|---|
| Beneficiary's address (number and street including apartment number or P.O. box) City, state, and ZIP code | | | **(a)** This beneficiary's share of line 13 | **(b)** This beneficiary's share of line 14 | **(c)** This beneficiary's share of line 16 |
| **32** Throwback year 19 …… . . . . . | **32** | | | | |
| **33** Throwback year 19 …… . . . . . | **33** | | | | |
| **34** Throwback year 19 …… . . . . . | **34** | | | | |
| **35** Throwback year 19 …… . . . . . | **35** | | | | |
| **36** Throwback year 19 …… . . . . . | **36** | | | | |
| **37** Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970. . . . . . . . . . . . . . . . . | **37** | | | | |

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**Schedule J (Form 1041) 2000**

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|----------------------------|------|--------|------|------|--------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0852 |
| | 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 |
| 0010 | EMPLOYER IDENTIFICATION | | 9 | 43 - | 51 | N |
| 0020 | AMOUNTS REQUIRED (SCHEDULE B) | PT I 1 | 12 | 52 - | 63 | N |
| 0030 | DISTRIBUTABLE NET INCOME (SCHEDULE B) | PT I 2 | 12 | 64 - | 75 | N |
| 0040 | INCOME REQUIRED (SCHEDULE B) | PT I 3 | 12 | 76 - | 87 | N |
| 0050 | LINE 2 MINUS LINE 3 | PT I 4 | 12 | 88 - | 99 | N |
| 0060 | ACCUMULATION DISTRIBUTION | PT I 5 | 12 | 100 - | 111 | N |
| 0070 | THROWBACK YEAR ENDING | PT II (a) | 4 | 112 - | 115 | YYYY |
| 0080 | DISTRIBUTABLE NET INCOME | PT II 6(a) | 12 | 116 - | 127 | N |
| 0090 | DISTRIBUTIONS | PT II 7(a) | 12 | 128 - | 139 | N |
| 0100 | LINE 6 MINUS LINE 7 | PT II 8(a) | 12 | 140 - | 151 | N |
| 0110 | AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE | PT II 9(a) | 12 | 152 - | 163 | N |
| 0120 | UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9 | PT II 10(a) | 12 | 164 - | 175 | N |
| 0130 | AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS | PT II 11(a) | 12 | 176 - | 187 | N |
| 0140 | LINE 10 MINUS LINE 11 | PT II 12(a) | 12 | 188 - | 199 | N |

```
   SECTION  9.25    SCHEDULE J - PAGE 1

   FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS  FIELD
   NO.                               REF.                      DESCRIPTION
   ----  ------------------------    ----   ------ ----   ---- -------------------
   0150  ALLOCATE THE AMOUNT ON LINE PT II   12 200 - 211  N
         5 TO THE EARLIEST APPLICABLE 13(a)
         YEAR

   0160  DIVIDE LINE 13 BY LINE 10   PT II   12 212 - 223  N
         AND MULTIPLY RESULT BY      14(a)
         AMOUNT OF LINE 9

   0170  ADD LINES 13 AND 14         PT II   12 224 - 235  N
                                     15(a)

   0180  TAX-EXEMPT INTEREST         PT II   12 236 - 247  N
         INCLUDED ON LINE 13         16(a)

   0190  LINE 15 MINUS LINE 16       PT II   12 248 - 259  N
                                     17(a)

   0200  THROWBACK YEAR ENDING       PT II    4 260 - 263  YYYY
                                     (b)

   0210  DISTRIBUTABLE NET INCOME    PT II   12 264 - 275  N
                                     6(b)

   0220  DISTRIBUTIONS               PT II   12 276 - 287  N
                                     7(b)

   0230  LINE 6 MINUS LINE 7         PT II   12 288 - 299  N
                                     8(b)

   0240  AMOUNT FROM PAGE 2          PT II   12 300 - 311  N
         LINE 25 OR 31 AS APPLICABLE 9(b)

   0250  UNDISTRIBUTED NET INCOME    PT II   12 312 - 323  N
         LINE 8 MINUS LINE 9         10(b)

   0260  AMOUNT OF PRIOR             PT II   12 324 - 335  N
         ACCUMULATION DISTRIBUTIONS  11(b)

   0270  LINE 10 MINUS LINE 11       PT II   12 336 - 347  N
                                     12(b)

   0280  ALLOCATE THE AMOUNT ON LINE PT II   12 348 - 359  N
         5 TO EARLIEST APPLICABLE YEAR 13(b)

   0290  DIVIDE LINE 13 BY LINE 10   PT II   12 360 - 371  N
         AND MULTIPLY RESULT BY      14(b)
         AMOUNT ON LINE 9

   0300  ADD LINES 13 AND 14         PT II   12 372 - 383  N
                                     15(b)

   0310  TAX-EXEMPT INTEREST         PT II   12 384 - 395  N
         INCLUDED ON LINE 13         16(b)

   0320  LINE 15 MINUS LINE 16       PT II   12 396 - 407  N
                                     17(b)

   0330  THROWBACK YEAR ENDING       PT II    4 408 - 411  YYYY
                                     (c)
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | -------------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0340 | DISTRIBUTABLE NET INCOME | PT II<br>6(c) | 12 | 412 - 423 | N |
| 0350 | DISTRIBUTIONS | PT II<br>7(c) | 12 | 424 - 435 | N |
| 0360 | LINE 6 MINUS LINE 7 | PT II<br>8(c) | 12 | 436 - 447 | N |
| 0370 | AMOUNT FROM PAGE 2<br>LINE 25 OR 31 AS APPLICABLE | PT II<br>9(c) | 12 | 448 - 459 | N |
| 0380 | UNDISTRIBUTED NET INCOME<br>LINE 8 MINUS LINE 9 | PT II<br>10(c) | 12 | 460 - 471 | N |
| 0390 | AMOUNT OF PRIOR<br>ACCUMULATION DISTRIBUTIONS | PT II<br>11(c) | 12 | 472 - 483 | N |
| 0400 | LINE 10 MINUS LINE 11 | PT II<br>12(c) | 12 | 484 - 495 | N |
| 0410 | ALLOCATE THE AMOUNT ON LINE<br>5 TO EARLIEST APPLICABLE YEAR | PT II<br>13(c) | 12 | 496 - 507 | N |
| 0420 | DIVIDE LINE 13 BY LINE 10<br>AND MULTIPLY RESULT BY<br>AMOUNT ON LINE 9 | PT II<br>14(c) | 12 | 508 - 519 | N |
| 0430 | ADD LINES 13 AND 14 | PT II<br>15(c) | 12 | 520 - 531 | N |
| 0440 | TAX-EXEMPT INTEREST<br>INCLUDED ON LINE 13 | PT II<br>16(c) | 12 | 532 - 543 | N |
| 0450 | LINE 15 MINUS LINE 16 | PT II<br>17(c) | 12 | 544 - 555 | N |
| 0460 | THROWBACK YEAR ENDING | PT II<br>(d) | 4 | 556 - 559 | YYYY |
| 0470 | DISTRIBUTABLE NET INCOME | PT II<br>6(d) | 12 | 560 - 571 | N |
| 0480 | DISTRIBUTIONS | PT II<br>7(d) | 12 | 572 - 583 | N |
| 0490 | LINE 6 MINUS LINE 7 | PT II<br>8(d) | 12 | 584 - 595 | N |
| 0500 | AMOUNT FROM PAGE 2<br>LINE 25 OR 31 AS APPLICABLE | PT II<br>9(d) | 12 | 596 - 607 | N |
| 0510 | UNDISTRIBUTED NET INCOME<br>LINE 8 MINUS LINE 9 | PT II<br>10(d) | 12 | 608 - 619 | N |
| 0520 | AMOUNT OF PRIOR<br>ACCUMULATION DISTRIBUTIONS | PT II<br>11(d) | 12 | 620 - 631 | N |
| 0530 | LINE 10 MINUS LINE 11 | PT II<br>12(d) | 12 | 632 - 643 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|--------------------------|---------|--------|-------------|----------------------|
| ---- | ------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0540 | ALLOCATE THE AMOUNT ON LINE<br>5 TO EARLIEST APPLICABLE YEAR | PT II<br>13(d) | 12 | 644 - 655 | N |
| 0550 | DIVIDE LINE 13 BY LINE 10<br>AND MULTIPLY RESULT BY<br>AMOUNT ON LINE 9 | PT II<br>14(d) | 12 | 656 - 667 | N |
| 0560 | ADD LINES 13 AND 14 | PT II<br>15(d) | 12 | 668 - 679 | N |
| 0570 | TAX-EXEMPT INTEREST<br>INCLUDED ON LINE 13 | PT II<br>16(d) | 12 | 680 - 691 | N |
| 0580 | LINE 15 MINUS LINE 16 | PT II<br>17(d) | 12 | 692 - 703 | N |
| 0590 | THROWBACK YEAR ENDING | PT II<br>(e) | 4 | 704 - 707 | YYYY |
| 0600 | DISTRIBUTABLE NET INCOME | PT II<br>6(e) | 12 | 708 - 719 | N |
| 0610 | DISTRIBUTIONS | PT II<br>7(e) | 12 | 720 - 731 | N |
| 0620 | LINE 6 MINUS LINE 7 | PT II<br>8(e) | 12 | 732 - 743 | N |
| 0630 | AMOUNT FROM PAGE 2<br>LINE 25 OR 31 AS APPLICABLE | PT II<br>9(e) | 12 | 744 - 755 | N |
| 0640 | UNDISTRIBUTED NET INCOME<br>LINE 8 MINUS LINE 9 | PT II<br>10(e) | 12 | 756 - 767 | N |
| 0650 | AMOUNT OF PRIOR<br>ACCUMULATION DISTRIBUTIONS | PT II<br>11(e) | 12 | 768 - 779 | N |
| 0660 | LINE 10 MINUS LINE 11 | PT II<br>12(e) | 12 | 780 - 791 | N |
| 0670 | ALLOCATE THE AMOUNT ON LINE 5<br>TO EARLIEST APPLICABLE YEAR | PT II<br>13(e) | 12 | 792 - 803 | N |
| 0680 | DIVIDE LINE 13 BY LINE 10<br>AND MULTIPLY RESULT BY AMOUNT<br>ON LINE 9 | PT II<br>14(e) | 12 | 804 - 815 | N |
| 0690 | ADD LINES 13 AND 14 | PT II<br>15(e) | 12 | 816 - 827 | N |
| 0700 | TAX-EXEMPT INTEREST<br>INCLUDED ON LINE 13 | PT II<br>16(e) | 12 | 828 - 839 | N |
| 0710 | LINE 15 MINUS LINE 16 | PT II<br>17(e) | 12 | 840 - 851 | N |
|      | RECORD TERMINUS CHARACTER | | 1 | 852 - 852 | "#" |

| 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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|------------------------------------|---------|--------|-----------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0880 | TAX ON UNDISTRIBUTED<br>NET INCOME<br>(LINE 26 MINUS LINE 30) | PT III<br>31(a) | 12 | 191 - 202 | N |
| 0890 | THROWBACK YEAR ENDING | PT III<br>(b) | 4 | 203 - 206 | YYYY |
| 0900 | TAX | PT III<br>18(b) | 12 | 207 - 218 | N |
| 0910 | NET SHORT-TERM GAIN | PT III<br>19(b) | 12 | 219 - 230 | N |
| 0920 | NET LONG-TERM GAIN | PT III<br>20(b) | 12 | 231 - 242 | N |
| 0930 | TOTAL NET CAPITAL GAIN | PT III<br>21(b) | 12 | 243 - 254 | N |
| 0940 | TAXABLE INCOME | PT III<br>22(b) | 12 | 255 - 266 | N |
| 0950 | ENTER PERCENT<br>(DIVIDE LINE 21 BY LINE 22) | PT III<br>23(b) | 6 | 267 - 272 | N |
| 0960 | MULTIPLY AMOUNT ON LINE 18<br>BY THE PERCENT ON LINE 23 | PT III<br>24(b) | 12 | 273 - 284 | N |
| 0970 | TAX ON UNDISTRIBUTED<br>NET INCOME<br>(LINE 18 MINUS LINE 24) | PT III<br>25(b) | 12 | 285 - 296 | N |
| 0980 | TAX ON INCOME OTHER THAN<br>LONG-TERM CAPITAL GAIN | PT III<br>26(b) | 12 | 297 - 308 | N |
| 0990 | NET SHORT-TERM GAIN | PT III<br>27(b) | 12 | 309 - 320 | N |
| 1000 | TAXABLE INCOME LESS<br>SECTION 1202 DEDUCTION | PT III<br>28(b) | 12 | 321 - 332 | N |
| 1010 | ENTER PERCENT<br>(DIVIDE LINE 27 BY LINE 28) | PT III<br>29(b) | 6 | 333 - 338 | N |
| 1020 | MULTIPLY AMOUNT ON LINE 26<br>BY THE PERCENT ON LINE 29 | PT III<br>30(b) | 12 | 339 - 350 | N |
| 1030 | TAX ON UNDISTRIBUTED<br>NET INCOME<br>(LINE 26 MINUS LINE 30) | PT III<br>31(b) | 12 | 351 - 362 | N |
| 1040 | THROWBACK YEAR ENDING | PT III<br>(c) | 4 | 363 - 366 | YYYY |
| 1050 | TAX | PT III<br>18(c) | 12 | 367 - 378 | N |
| 1060 | NET SHORT-TERM GAIN | PT III<br>19(c) | 12 | 379 - 390 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 1070 | NET LONG-TERM GAIN | PT III<br>20(c) | 12 | 391 - 402 | N |
| 1080 | TOTAL NET CAPITAL GAIN | PT III<br>21(c) | 12 | 403 - 414 | N |
| 1090 | TAXABLE INCOME | PT III<br>22(c) | 12 | 415 - 426 | N |
| 1100 | ENTER PERCENT<br>(DIVIDE LINE 21 BY LINE 22) | PT III<br>23(c) | 6 | 427 - 432 | N |
| 1110 | MULTIPLY AMOUNT ON LINE 18<br>BY THE PERCENT ON LINE 23 | PT III<br>24(c) | 12 | 433 - 444 | N |
| 1120 | TAX ON UNDISTRIBUTED<br>NET INCOME<br>(LINE 18 MINUS LINE 24) | PT III<br>25(c) | 12 | 445 - 456 | N |
| 1130 | TAX ON INCOME OTHER THAN<br>LONG-TERM CAPITAL GAIN | PT III<br>26(c) | 12 | 457 - 468 | N |
| 1140 | NET SHORT-TERM GAIN | PT III<br>27(c) | 12 | 469 - 480 | N |
| 1150 | TAXABLE INCOME LESS<br>SECTION 1202 DEDUCTION | PT III<br>28(c) | 12 | 481 - 492 | N |
| 1160 | ENTER PERCENT | PT III<br>29(c) | 6 | 493 - 498 | N |
| 1170 | MULTIPLY AMOUNT ON LINE 26<br>BY THE PERCENT ON LINE 29 | PT III<br>30(c) | 12 | 499 - 510 | N |
| 1180 | TAX ON UNDISTRIBUTED<br>NET INCOME<br>(LINE 26 MINUS LINE 30) | PT III<br>31(c) | 12 | 511 - 522 | N |
| 1190 | THROWBACK YEAR ENDING | PT III<br>(d) | 4 | 523 - 526 | YYYY |
| 1200 | TAX | PT III<br>18(d) | 12 | 527 - 538 | N |
| 1210 | NET SHORT-TERM GAIN | PT III<br>19(d) | 12 | 539 - 550 | N |
| 1220 | NET LONG-TERM GAIN | PT III<br>20(d) | 12 | 551 - 562 | N |
| 1230 | TOTAL NET CAPITAL GAIN | PT III<br>21(d) | 12 | 563 - 574 | N |
| 1240 | TAXABLE INCOME | PT III<br>22(d) | 12 | 575 - 586 | N |
| 1250 | ENTER PERCENT<br>(DIVIDE LINE 21 BY LINE 22) | PT III<br>23(d) | 6 | 587 - 592 | N |
| 1260 | MULTIPLY AMOUNT ON LINE 18<br>BY THE PERCENT ON LINE 23 | PT III<br>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 |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------|------|--------|-------------|-------------------|
| 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 |
| 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 |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|-----------|-------------|
| 1640 | AMOUNT FROM LINE 13<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>34(a) | 12 | 1042 - 1053 | N |
| 1650 | AMOUNT FROM LINE 14<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>34(b) | 12 | 1054 - 1065 | N |
| 1660 | AMOUNT FROM LINE 16<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>34(c) | 12 | 1066 - 1077 | N |
| 1670 | THROWBACK YEAR END | PT IV<br>35 | 4 | 1078 - 1081 | YYYY |
| 1680 | AMOUNT FROM LINE 13<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>35(a) | 12 | 1082 - 1093 | N |
| 1690 | AMOUNT FROM LINE 14<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>35(b) | 12 | 1094 - 1105 | N |
| 1700 | AMOUNT FROM LINE 16<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>35(c) | 12 | 1106 - 1117 | N |
| 1710 | THROWBACK YEAR END | PT IV<br>36 | 4 | 1118 - 1121 | YYYY |
| 1720 | AMOUNT FROM LINE 13<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>36(a) | 12 | 1122 - 1133 | N |
| 1730 | AMOUNT FROM LINE 14<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>36(b) | 12 | 1134 - 1145 | N |
| 1740 | AMOUNT FROM LINE 16<br>ALLOCATED TO THIS BENEFICIARY | PT IV<br>36(c) | 12 | 1146 - 1157 | N |
| 1750 | TOTAL<br>(ADD LINES 32 - 36) | PT IV<br>37(a) | 12 | 1158 - 1169 | N |
| 1760 | TOTAL<br>(ADD LINES 32 - 36) | PT IV<br>37(b) | 12 | 1170 - 1181 | N |
| 1770 | TOTAL<br>(ADD LINES 32 - 36) | PT IV<br>37(c) | 12 | 1182 - 1193 | N |
| *1780 | STATEMENT FOR SCHEDULE J | | 6 | 1194 - 1199 | "STMb98" OR<br>BLANK |
| | RECORD TERMINUS CHARACTER | | 1 | 1200 - 1200 | "#" |

| SCHEDULE K-1<br>(Form 1041) | **Beneficiary's Share of Income, Deductions, Credits, etc.** | OMB No. 1545-0092 |
|---|---|---|
| | for the calendar year 2000, or fiscal year | **2000** |
| Department of the Treasury<br>Internal Revenue Service | beginning . . . . . . . . . . . . . . . , 2000, ending . . . . . . . . . . . . . , 20 . . . . . . .<br>▶ Complete a separate Schedule K-1 for each beneficiary. | |

Name of trust or decedent's estate

☐ Amended K-1
☐ Final K-1

| Beneficiary's identifying number ▶ | Estate's or trust's EIN ▶ |
|---|---|
| Beneficiary's name, address, and ZIP code | Fiduciary's name, address, and ZIP code |

| | **(a)** Allocable share item | | **(b)** Amount | **(c)** Calendar year 2000 Form 1040 filers enter the amounts in column (b) on: |
|---|---|---|---|---|
| **1** | Interest. . . . . . . . . . . . . . . . . | **1** | | Schedule B, Part I, line 1 |
| **2** | Ordinary dividends . . . . . . . . . . . | **2** | | Schedule B, Part II, line 5 |
| **3** | Net short-term capital gain . . . . . . . | **3** | | Schedule D, line 5 |
| **4** | Net long-term capital gain: **a** 28% rate gain . . | **4a** | | Schedule D, line 12, column (g) |
| **b** | Unrecaptured section 1250 gain . . . . . . | **4b** | | Line 11 of the worksheet for Schedule D, line 25 |
| **c** | Total for year . . . . . . . . . . . . . | **4c** | | Schedule D, line 12, column (f) |
| **5a** | Annuities, royalties, and other nonpassive income before directly apportioned deductions . . . . . | **5a** | | Schedule E, Part III, column (f) |
| **b** | Depreciation . . . . . . . . . . . . . | **5b** | | Include on the applicable line of the appropriate tax form |
| **c** | Depletion . . . . . . . . . . . . . . | **5c** | | |
| **d** | Amortization . . . . . . . . . . . . . | **5d** | | |
| **6a** | Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions) . | **6a** | | Schedule E, Part III |
| **b** | Depreciation . . . . . . . . . . . . . | **6b** | | Include on the applicable line of the appropriate tax form |
| **c** | Depletion . . . . . . . . . . . . . . | **6c** | | |
| **d** | Amortization . . . . . . . . . . . . . | **6d** | | |
| **7** | Income for minimum tax purposes . . . . . | **7** | | |
| **8** | Income for regular tax purposes (add lines 1, 2, 3, 4c, 5a, and 6a) . . . . . . . . . . . . . | **8** | | |
| **9** | Adjustment for minimum tax purposes (subtract line 8 from line 7). . . . . . . . . . . . . | **9** | | Form 6251, line 12 |
| **10** | Estate tax deduction (including certain generation-skipping transfer taxes) . . . . . . . . . | **10** | | Schedule A, line 27 |
| **11** | Foreign taxes. . . . . . . . . . . . . | **11** | | Form 1116 or Schedule A (Form 1040), line 8 |
| **12** | Adjustments and tax preference items (itemize): | | | |
| **a** | Accelerated depreciation . . . . . . . . | **12a** | | Include on the applicable line of Form 6251 |
| **b** | Depletion . . . . . . . . . . . . . . | **12b** | | |
| **c** | Amortization . . . . . . . . . . . . . | **12c** | | |
| **d** | Exclusion items . . . . . . . . . . . . | **12d** | | 2001 Form 8801 |
| **13** | Deductions in the final year of trust or decedent's estate: | | | |
| **a** | Excess deductions on termination (see instructions) | **13a** | | Schedule A, line 22 |
| **b** | Short-term capital loss carryover . . . . . . | **13b** | ( ) | Schedule D, line 5 |
| **c** | Long-term capital loss carryover . . . . . . | **13c** | ( ) | Schedule D, line 12, columns (f) and (g) |
| **d** | Net operating loss (NOL) carryover for regular tax purposes | **13d** | ( ) | Form 1040, line 21 |
| **e** | NOL carryover for minimum tax purposes . . . . . | **13e** | | See the instructions for Form 6251, line 20 |
| **f** | ................................ | **13f** | | Include on the applicable line of the appropriate tax form |
| **g** | | **13g** | | |
| **14** | Other (itemize): | | | |
| **a** | Payments of estimated taxes credited to you . . | **14a** | | Form 1040, line 59 |
| **b** | Tax-exempt interest . . . . . . . . . . . | **14b** | | Form 1040, line 8b |
| **c** | ................................ | **14c** | | Include on the applicable line of the appropriate tax form |
| **d** | ................................ | **14d** | | |
| **e** | ................................ | **14e** | | |
| **f** | ................................ | **14f** | | |
| **g** | ................................ | **14g** | | |
| **h** | ................................ | **14h** | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 1041.**   Cat. No. 11380D   **Schedule K-1 (Form 1041) 2000**

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|------|--------|-----------|------------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 0978 |
|      | 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 | 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 | FISCAL YEAR BEGINNING | | 8 | 43 - 50 | FORMAT:  MMDDYYYY   \| IF CALENDAR bbbbbbbb |
| 0030 | FISCAL YEAR ENDING | | 8 | 51 - 58 | FORMAT:  MMDDYYYY   \| IF CALENDAR bbbbbbbb |
| 0040 | NAME OF ESTATE OR TRUST | | 35 | 59 - 93 | A/N |
| 0050 | AMENDED K-1 | | 1 | 94 - 94 | NO ENTRY |
| 0060 | FINAL K-1 | | 1 | 95 - 95 | "X" OR BLANK |
| 0070 | BENEFICIARY'S IDENTIFYING NUMBER | | 9 | 96 - 104 | N OR "FOREIGNUS" |
| 0080 | NAME LINE 1 (BENEFICIARY'S) | | 35 | 105 - 139 | 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 |
|------|------------------------------|------|--------|-----------|------------------|
| 0090 | NAME LINE 2 (BENEFICIARY'S) | | 35 | 140 - 174 | A/N OR BLANK |
| 0100 | STREET ADDRESS (BENEFICIARY'S) | | 35 | 175 - 209 | A/N |
| 0110 | CITY (BENEFICIARY'S) | | 22 | 210 - 231 | A/N |
| 0120 | STATE CODE (BENEFICIARY'S) | | 2 | 232 - 233 | A/N |
| 0130 | ZIP CODE (BENEFICIARY'S) | | 12 | 234 - 245 | N OR nnnnnbbbb OR nnnnnnnnnbbb |
| 0140 | ESTATE/TRUST IDENTIFICATION NUMBER | | 9 | 246 - 254 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0150 | NAME LINE 1<br>(FIDUCIARY'S) | | 35 | 255 - 289 | A/N |
| 0160 | NAME LINE 2<br>(FIDUCIARY'S) | | 35 | 290 - 324 | A/N |
| 0170 | STREET ADDRESS<br>(FIDUCIARY'S) | | 35 | 325 - 359 | A/N |
| 0180 | CITY<br>(FIDUCIARY'S) | | 22 | 360 - 381 | A/N |
| 0190 | STATE<br>(FIDUCIARY'S) | | 2 | 382 - 383 | A/N |
| 0200 | ZIP CODE<br>(FIDUCIARY'S) | | 12 | 384 - 395 | N OR<br>nnnnnbbbb OR<br>nnnnnnnnnbbb |
| 0210 | INTEREST<br>SCHEDULE B PT I | 1(b) | 12 | 396 - 407 | N *** |
| 0220 | DIVIDENDS<br>SCHEDULE B PT II | 2(b) | 12 | 408 - 419 | N *** |
| 0230 | NET SHORT-TERM CAPITAL<br>GAIN (SCHEDULE D) ENTIRE YEAR | 3(b) | 12 | 420 - 431 | N |
| 0235 | LONG TERM CAPITAL GAIN<br>28% RATE | 4a(b) | 12 | 432 - 443 | N |
| 0237 | UNRECAPTURED SECTION 1250 GAIN | 4b(b) | 12 | 444 - 455 | N |
| 0240 | NET LONG-TERM CAPITAL<br>GAIN (SCHEDULE D) ENTIRE YEAR | 4c(b) | 12 | 456 - 467 | N |
| 0250 | BUSINESS NON PASSIVE INCOME<br>SCHEDULE E  PT III | 5a(b) | 12 | 468 - 479 | N |
| 0260 | BUSINESS NON PASSIVE INCOME<br>DEPRECIATION | 5b(b) | 12 | 480 - 491 | N |
| 0270 | BUSINESS NON PASSIVE INCOME<br>DEPLETION | 5c(b) | 12 | 492 - 503 | N |
| 0280 | BUSINESS NON PASSIVE INCOME<br>AMORTIZATION | 5d(b) | 12 | 504 - 515 | N |
| 0290 | RENTAL, RENTAL REAL ESTATE<br>PASSIVE INCOME | 6a(b) | 12 | 516 - 527 | N |
| 0300 | RENTAL, RENTAL REAL ESTATE<br>PASSIVE INCOME<br>(DEPRECIATION) | 6b(b) | 12 | 528 - 539 | N |
| 0310 | RENTAL, RENTAL REAL ESTATE<br>PASSIVE INCOME<br>(DEPLETION) | 6c(b) | 12 | 540 - 551 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0320 | RENTAL, RENTAL REAL ESTATE<br>PASSIVE INCOME<br>(AMORTIZATION) | 6d(b) | 12 | 552 - 563 | N |
| 0330 | INCOME FOR MINIMUM<br>TAX PURPOSES | 7(b) | 12 | 564 - 575 | N |
| 0340 | INCOME FOR REGULAR<br>TAX PURPOSES | 8b | 12 | 576 - 587 | N |
| 0350 | ADJUSTMENT FOR MINIMUM<br>TAX PURPOSES | 9(b) | 12 | 588 - 599 | N |
| 0360 | ESTATE TAX DEDUCTION<br>(SCHEDULE A) | 10(b) | 12 | 600 - 611 | N |
| 0370 | FOREIGN TAXES<br>(SCHEDULE A OR FORM 1116) | 11(b) | 12 | 612 - 623 | N |
| 0380 | TAX PREFERENCE ITEMS<br>ACCELERATED DEPRECIATION | 12a(b) | 12 | 624 - 635 | N |
| 0390 | TAX PREFERENCE ITEMS<br>DEPLETION | 12b(b) | 12 | 636 - 647 | N |
| 0400 | TAX PREFERENCE ITEMS<br>AMORTIZATION | 12c(b) | 12 | 648 - 659 | N |
| 0410 | TAX PREFERENCE ITEMS<br>EXCLUSION ITEMS<br>(FORM 8801) | 12d(b) | 12 | 660 - 671 | N |
| 0420 | EXCESS DEDUCTIONS ON<br>TERMINATION<br>(SCHEDULE A) | 13a(b) | 12 | 672 - 683 | N |
| 0430 | SHORT TERM CAPITAL LOSS<br>CARRYOVER<br>(SCHEDULE D) | 13b(b) | 12 | 684 - 695 | N |
| 0440 | LONG TERM CAPITAL LOSS<br>CARRYOVER<br>(SCHEDULE D) | 13c(b) | 12 | 696 - 707 | N |
| 0450 | NET OPERATING LOSS (NOL)<br>CARRYOVER<br>(FORM 1040) | 13d(b) | 12 | 708 - 719 | N |
| 0455 | NET OPERATING LOSS FOR<br>MINIMUM TAX PURPOSES | 13e(b) | 12 | 720 - 731 | N |
| 0460 | OTHER DISTRIBUTIONS IN<br>FINAL YEAR OF ESTATE OR<br>TRUST | 13f(b) | 12 | 732 - 743 | N |
| 0470 | OTHER DISTRIBUTIONS IN<br>FINAL YEAR OF ESTATE OR<br>TRUST | 13g(b) | 12 | 744 - 755 | N |

SECTION 9.28    SCHEDULE K-1 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------|--------|------|-----------|--------------------|
| 0480 | OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040) | 14a(b) | 12 | 756 - 767 | N *** |
| 0490 | OTHER TAX-EXEMPT INTEREST (form 1040) | 14b(b) | 12 | 768 - 779 | N |
| 0500 | OTHER (ITEMIZE) | 14c | 20 | 780 - 799 | A/N |
| 0510 | OTHER (ITEMIZE) AMOUNT | 14c(b) | 12 | 800 - 811 | N |
| 0520 | OTHER (ITEMIZE) | 14d | 20 | 812 - 831 | A/N |
| 0530 | OTHER (ITEMIZE) AMOUNT | 14d(b) | 12 | 832 - 843 | N |
| 0540 | OTHER (ITEMIZE) | 14e | 20 | 844 - 863 | A/N |
| 0550 | OTHER (ITEMIZE) AMOUNT | 14e(b) | 12 | 864 - 875 | N |
| 0560 | OTHER (ITEMIZE) | 14f | 20 | 876 - 895 | A/N |
| 0570 | OTHER (ITEMIZE) AMOUNT | 14f(b) | 12 | 896 - 907 | N |
| 0580 | OTHER (ITEMIZE) | 14g | 20 | 908 - 927 | A/N |
| 0590 | OTHER (ITEMIZE) AMOUNT | 14g(b) | 12 | 928 - 939 | N |
| 0600 | OTHER (ITEMIZE) | 14h | 20 | 940 - 959 | A/N |
| 0610 | OTHER (ITEMIZE) AMOUNT | 14h(b) | 12 | 960 - 971 | N |
| *0620 | K-1 STATEMENT (STMb99) | | 6 | 972 - 977 | "STMbnn" OR BLANK |
| | RECORD TERMINUS CHARACTER | | 1 | 978 - 978 | VALUE "#" |

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

# Foreign Tax Credit

## (Individual, Estate, Trust, or Nonresident Alien Individual)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

**2000**

Attachment
Sequence No. **19**

| Name | Identifying number as shown on page 1 of your tax return |
|---|---|

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

**a** ☐ Passive income

**b** ☐ High withholding tax interest

**c** ☐ Financial services income

**d** ☐ Shipping income

**e** ☐ Dividends from a DISC or former DISC

**f** ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC

**g** ☐ Lump-sum distributions

**h** ☐ Section 901(j) income

**i** ☐ Income re-sourced by treaty

**j** ☐ General limitation income

**k** Resident of (name of country) ▶

**Note:** *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to* **more than one** *foreign country or U.S. possession, use a separate column and line for each country or possession.*

## Part I — Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

| | | Foreign Country or U.S. Possession | | | Total |
|---|---|---|---|---|---|
| | | A | B | C | (Add cols. A, B, and C.) |
| **l** | Enter the name of the foreign country or U.S. possession . . . . . . . . . . . ▶ | | | | |
| **1** | Gross income from sources within country shown above and of the type checked above. See page 7 of the instructions: ............ ----------------------------------------- | | | | **1** |
| | **Deductions and losses** (*Caution: See pages 8 and 9 of the instructions*): | | | | |
| **2** | Expenses **definitely related** to the income on line 1 (attach statement) . . . . . . . . | | | | |
| **3** | Pro rata share of other deductions **not definitely related**: | | | | |
| **a** | Certain itemized deductions or standard deduction. See instructions . . . . . . . | | | | |
| **b** | Other deductions (attach statement) . . . . | | | | |
| **c** | Add lines 3a and 3b . . . . . . . . . . | | | | |
| **d** | Gross foreign source income. See instructions . | | | | |
| **e** | Gross income from all sources. See instructions | | | | |
| **f** | Divide line 3d by line 3e. See instructions . . | | | | |
| **g** | Multiply line 3c by line 3f . . . . . . . . | | | | |
| **4** | Pro rata share of interest expense. See instructions: | | | | |
| **a** | Home mortgage interest (use worksheet on page 9 of the instructions) . . . . . . . | | | | |
| **b** | Other interest expense . . . . . . . . . | | | | |
| **5** | Losses from foreign sources . . . . . . . | | | | |
| **6** | Add lines 2, 3g, 4a, 4b, and 5 . . . . . . | | | | **6** |
| **7** | Subtract line 6 from line 1. Enter the result here and on line 14, page 2 . . . . . . . . . . . . ▶ | | | | **7** |

## Part II — Foreign Taxes Paid or Accrued (See page 9 of the instructions.)

| Country | Credit is claimed for taxes (you must check one) **(m)** ☐ Paid **(n)** ☐ Accrued | Foreign taxes paid or accrued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | In foreign currency | | | | In U.S. dollars | | | | |
| | | Taxes withheld at source on: | | | **(s)** Other foreign taxes paid or accrued | Taxes withheld at source on: | | | **(w)** Other foreign taxes paid or accrued | **(x)** Total foreign taxes paid or accrued (add cols. (t) through (w)) |
| | **(o)** Date paid or accrued | **(p)** Dividends | **(q)** Rents and royalties | **(r)** Interest | | **(t)** Dividends | **(u)** Rents and royalties | **(v)** Interest | | |
| **A** | | | | | | | | | | |
| **B** | | | | | | | | | | |
| **C** | | | | | | | | | | |

**8** Add lines A through C, column (x). Enter the total here and on line 9, page 2 . . . . . . . . ▶ | **8**

**For Paperwork Reduction Act Notice, see page 12 of the instructions.**  Cat. No. 11440U  Form **1116** (2000)

**Part III**　Figuring the Credit

| | | | |
|---|---|---|---|
| **9** | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . | **9** | |
| **10** | Carryback or carryover (attach detailed computation) . . . . . | **10** | |
| **11** | Add lines 9 and 10 . . . . . . . . . . . . . . . | **11** | |
| **12** | Reduction in foreign taxes. See page 10 of the instructions . . . | **12** | |
| **13** | Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . . . | | **13** |
| **14** | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions . . | **14** | |
| **15** | Adjustments to line 14. See page 10 of the instructions. . . . . | **15** | |
| **16** | Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21.) . . . . . . . . . . . . . . | **16** | |
| **17** | **Individuals:** Enter the amount from Form 1040, line 37. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. **Estates and trusts:** Enter your taxable income without the deduction for your exemption . . . . . . . . . . . . . . | **17** | |
| | **Caution:** *If you figured your tax using the special rates on capital gains, see page 12 of the instructions.* | | |
| **18** | Divide line 16 by line 17. If line 16 is more than line 17, enter "1". . . . . . . . . . | | **18** |
| **19** | **Individuals:** Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. **Estates and trusts:** Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37. . . . . . . . . . . . . . . | | **19** |
| **20** | Multiply line 19 by line 18 (maximum amount of credit) . . . . . . . . . . . . | | **20** |
| **21** | Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are completing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions . . . . . . . . . . . . . . . . . . . ▶ | | **21** |

**Part IV**　Summary of Credits From Separate Parts III (See page 12 of the instructions.)

| | | | |
|---|---|---|---|
| **22** | Credit for taxes on passive income . . . . . . . . . . | **22** | |
| **23** | Credit for taxes on high withholding tax interest . . . . . . | **23** | |
| **24** | Credit for taxes on financial services income . . . . . . . | **24** | |
| **25** | Credit for taxes on shipping income . . . . . . . . . | **25** | |
| **26** | Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC . . . . . . . | **26** | |
| **27** | Credit for taxes on lump-sum distributions . . . . . . . . | **27** | |
| **28** | Credit for taxes on income re-sourced by treaty . . . . . . | **28** | |
| **29** | Credit for taxes on general limitation income . . . . . . . | **29** | |
| **30** | Add lines 22 through 29. . . . . . . . . . . . . . | | **30** |
| **31** | Enter the **smaller** of line 19 or line 30 . . . . . . . . | | **31** |
| **32** | Reduction of credit for international boycott operations. See instructions for line 12 on page 10 . . | | **32** |
| **33** | Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Form 1040, line 43; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶ | | **33** |

| 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 |
| 0010 | IDENTIFYING NUMBER |  | 9 | 46 - | 54 | N |
| 0020 | PASSIVE INCOME | a | 1 | 55 - | 55 | "X" OR BLANK |
| 0030 | HIGH WITHHOLDING TAX INTEREST | b | 1 | 56 - | 56 | "X" OR BLANK |
| 0040 | FINANCIAL SERVICES INCOME | c | 1 | 57 - | 57 | "X" OR BLANK |
| 0050 | SHIPPING INCOME | d | 1 | 58 - | 58 | "X" OR BLANK |
| 0060 | DIVIDENDS FROM DISC OR FORMER DISC | e | 1 | 59 - | 59 | "X" OR BLANK |
| 0070 | DISTRIBUTIONS FROM FSC OR FORMER FSC | f | 1 | 60 - | 60 | "X" OR BLANK |
| 0080 | LUMP-SUM DISTRIBUTIONS | g | 1 | 61 - | 61 | "X" OR BLANK |
| 0085 | SECTION 901 (j) INCOME | h | 1 | 62 - | 62 | "X" OR BLANK |
| 0090 | INCOME RE-SOURCED BY TREATY | i | 1 | 63 - | 63 | "X" OR BLANK |
| 0095 | GENERAL LIMITATION INCOME | j | 1 | 64 - | 64 | "X" OR BLANK |
| 0100 | RESIDENT OF: (NAME OF COUNTRY) | k | 35 | 65 - | 99 | A/N |
| 0110 | NAME OF FOREIGN COUNTRY OR U. S. POSSESSION | PT I lA | 35 | 100 - | 134 | A/N |
| 0120 | GROSS INCOME SOURCE | PT I 1 A | 9 | 135 - | 143 | "WAGESbbbb" "DIVIDENDS" OR BLANK |
| 0130 | GROSS INCOME | PT I 1 A | 12 | 144 - | 155 | N |
| 0140 | EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1 | PT I 2 A | 12 | 156 - | 167 | N |
| @0150 | EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT) | PT I 2 A | 6 | 168 - | 173 | "STMbnn" OR BLANK |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|----------------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0160 | PRO RATA SHARE CERTAIN<br>ITEMIZED OR STANDARD<br>DEDUCTIONS | PT I<br>3(a)<br>A | 12 | 174 - 185 | N |
| 0170 | PRO RATA SHARE<br>OTHER DEDUCTIONS | PT I<br>3(b)<br>A | 12 | 186 - 197 | N |
| @0180 | PRO RATA SHARE OF OTHER<br>DEDUCTIONS: OTHER DEDUCTIONS;<br>A | PT I<br>3(b) | 6 | 198 - 203 | "STMbnn"<br>OR BLANK |
| 0190 | PRO RATA SHARE OF OTHER<br>DEDUCTIONS: ADD LINES 3a<br>AND 3b | PT 1<br>3(c)<br>A | 12 | 204 - 215 | N |
| 0200 | PRO RATA SHARE<br>TOTAL FOREIGN SOURCE INCOME | PT I<br>3(d)<br>A | 12 | 216 - 227 | N |
| 0210 | PRO RATA SHARE<br>GROSS INCOME FROM ALL SOURCES | PT I<br>3(e)<br>A | 12 | 228 - 239 | N |
| 0220 | PRO RATA SHARE<br>DIVIDE LINE 3d BY LINE 3e | PT I<br>3(f)<br>A | 6 | 240 - 245 | N |
| 0230 | PRO RATA SHARE<br>MULTIPLY LINE 3c BY LINE 3f | PT I<br>3(g)<br>A | 12 | 246 - 257 | N |
| 0240 | PRO RATA SHARE<br>HOME MORTGAGE<br>INTEREST | PT I<br>4(a)<br>A | 12 | 258 - 269 | N |
| 0250 | PRO RATA SHARE<br>OTHER INTEREST | PT I<br>4(b)<br>A | 12 | 270 - 281 | N |
| 0260 | LOSSES FROM FOREIGN SOURCES | PT I<br>5 A | 12 | 282 - 293 | N |
| 0270 | ADD LINES 2, 3g, 4a, 4b,<br>AND 5 | PT I<br>6 A | 12 | 294 - 305 | N |
| 0280 | NAME OF FOREIGN COUNTRY<br>OR U. S. POSSESSION | PT I<br>lB | 35 | 306 - 340 | A/N |
| 0290 | GROSS INCOME SOURCE | PT I<br>1 B | 9 | 341 - 349 | "WAGESbbbb"<br>"DIVIDENDS" OR<br>BLANK |
| 0300 | GROSS INCOME | PT I<br>1B | 12 | 350 - 361 | N |
| 0310 | EXPENSES DIRECTLY ALLOCABLE<br>TO THE INCOME ON LINE 1 | PT I<br>2 B | 12 | 362 - 373 | N |
| @0320 | EXPENSES DIRECTLY ALLOCABLE<br>TO THE INCOME ON LINE 1 | PT I<br>2 B | 6 | 374 - 379 | "STMbnn" OR<br>BLANK |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| 0330 | PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS | PT I 3(a) B | 12 | 380 - 391 | N |
| 0340 | PRO RATA SHARE OTHER DEDUCTIONS | PT I 3(b) B | 12 | 392 - 403 | N |
| @0350 | PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS | PT I 3(b) B | 6 | 404 - 409 | "STMbnn" OR BLANK |
| 0360 | PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b | PT I 3(c) B | 12 | 410 - 421 | N |
| 0370 | PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME | PT I 3(d) B | 12 | 422 - 433 | N |
| 0380 | PRO RATA SHARE GROSS INCOME FROM ALL SOURCES | PT I 3(e) B | 12 | 434 - 445 | N |
| 0390 | PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e | PT I 3(f) B | 6 | 446 - 451 | N |
| 0400 | PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f | PT I 3(g) B | 12 | 452 - 463 | N |
| 0410 | PRO RATA SHARE HOME MORTGAGE INTEREST | PT I 4(a) B | 12 | 464 - 475 | N |
| 0420 | PRO RATA SHARE OTHER INTEREST | PT I 4(b) B | 12 | 476 - 487 | N |
| 0430 | LOSSES FROM FOREIGN SOURCES | PT I 5 B | 12 | 488 - 499 | N |
| 0440 | ADD LINES 2, 3g, 4a, 4b, AND 5 | PT I 6 B | 12 | 500 - 511 | N |
| 0450 | NAME OF FOREIGN COUNTRY OR U. S. POSSESSION | PT I lC | 35 | 512 - 546 | A/N |
| 0460 | GROSS INCOME SOURCE | PT I 1 C | 9 | 547 - 555 | "WAGESbbbb" "DIVIDENDS" OR BLANK |
| 0470 | GROSS INCOME | PT I 1 C | 12 | 556 - 567 | N |
| 0480 | EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1 | PT I 2 C | 12 | 568 - 579 | N |
| @0490 | EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1 | PT I 2 C | 6 | 580 - 585 | "STMbnn" OR BLANK |

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   SECTION  9.30   FORM 1116 - PAGE 1

   FIELD IDENTIFICATION            FORM  LENGTH CHAR - POS  FIELD
   NO.                             REF.                     DESCRIPTION
   ----  ----------------------    ----  ------ ----   ---- -------------------
   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

   0530  PRO RATA SHARE OF OTHER    PT I   12  616 - 627  N
         DEDUCTIONS:                3(c)
         ADD LINES 3a AND 3b        C

   0540  PRO RATA SHARE             PT I   12  628 - 639  N
         TOTAL FOREIGN SOURCE INCOME 3(d)
                                    C

   0550  PRO RATA SHARE             PT I   12  640 - 651  N
         GROSS INCOME FROM ALL SOURCES 3(e)
                                    C

   0560  PRO RATA SHARE             PT I    6  652 - 657  N
         DIVIDE LINE 3d BY LINE 3e  3(f)
                                    C

   0570  PRO RATA SHARE             PT I   12  658 - 669  N
         MULTIPLY LINE 3c BY LINE 3f 3(g)
                                    C

   0580  PRO RATA SHARE             PT I   12  670 - 681  N
         HOME MORTGAGE              4(a)
         INTEREST                   C

   0590  PRO RATA SHARE             PT I   12  682 - 693  N
         OTHER INTEREST             4(b)
                                    C

   0600  LOSSES FROM FOREIGN SOURCES PT I   12  694 - 705  N
                                    5 C

   0610  ADD LINES 2, 3g, 4a, 4b,   PT I   12  706 - 717  N
         AND 5                      6 C

   0620  TOTAL (ADD COLUMNS 1A, 1B, PT I   12  718 - 729  N
         AND 1C)                    1

   0630  TOTAL (ADD COLUMNS 6A, 6B, PT I   12  730 - 741  N
         AND 6C)                    6

   0640  LINE 1 MINUS LINE 6        PT I   12  742 - 753  N
                                    7

   0650  FOREIGN TAXES PAID OR      PT II   1  754 - 754  "X" OR BLANK
         ACCRUED: (PAID)            (m)
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------|------|--------|------------|----------------------|
| 0660 | FOREIGN TAXES PAID OR ACCRUED: (ACCRUED) | PT II (n) | 1 | 755 - 755 | "X" OR BLANK |

NOTE:  IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------|------|--------|------------|----------------------|
| *0670 | FOREIGN TAXES DATE PAID OR ACCRUED | PT II A(o) | 8 | 756 - 763 | FORMAT:  MMDDYYYY   \| "STMbnnnn" OR BLANK |
| +0680 | FOREIGN TAXES WITHHELD AT SOURCE ON DIV | PT II A(p) | 12 | 764 - 775 | N |
| +0690 | FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES | PT II A(q) | 12 | 776 - 787 | N |
| +0700 | FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST) | PT II A(r) | 12 | 788 - 799 | N |
| +0710 | FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED | PT II A(s) | 12 | 800 - 811 | N |
| +0720 | FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV | PT II A(t) | 12 | 812 - 823 | N |
| +0730 | FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES) | PT II A(u) | 12 | 824 - 835 | N |
| +0740 | FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST | PT II A(v) | 12 | 836 - 847 | N |
| +0750 | FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED | PT II A(w) | 12 | 848 - 859 | N |
| +0760 | FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w)) | PT II A(x) | 12 | 860 - 871 | N |
| +0770 | FOREIGN TAXES DATE PAID OR ACCRUED | PT II B(o) | 8 | 872 - 879 | FORMAT: MMDDYYYY OR BLANK |
| +0780 | FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS) | PT II B(p) | 12 | 880 - 891 | N |
| +0790 | FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES) | PT II B(q) | 12 | 892 - 903 | N |
| +0800 | FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST) | PT II B(r) | 12 | 904 - 915 | N |
| +0810 | FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED. | PT II B(s) | 12 | 916 - 927 | N |
| +0820 | FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS) | PT II B(t) | 12 | 928 - 939 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| +0830 | FOREIGN TAXES PAID U.S.<br>TAXES WITHHELD AT SOURCE ON<br>(RENTS AND ROYALTIES) | PT II<br>B(u) | 12 | 940 - 951 | N |
| +0840 | FOREIGN TAXES PAID U.S.<br>TAXES WITHHELD AT SOURCE ON<br>(INTEREST) | PT II<br>B(v) | 12 | 952 - 963 | N |
| +0850 | FOREIGN TAXES PAID U.S.<br>OTHER FOREIGN TAXES<br>PAID OR ACCRUED. | PT II<br>B(w) | 12 | 964 - 975 | N |
| +0860 | FOREIGN TAXES U.S. TOTAL<br>FOREIGN TAXES PAID OR ACCRUED<br>(ADD COLS. (t) - (w)) | PT II<br>B(x) | 12 | 976 - 987 | N |
| +0870 | FOREIGN TAXES<br>DATE PAID OR ACCRUED | PT II<br>C(o) | 8 | 988 - 995 | FORMAT:  MMDDYYYY<br>OR BLANK |
| +0880 | FOREIGN TAXES WITHHELD AT<br>SOURCE ON (DIVIDENDS) | PT II<br>C(p) | 12 | 996 - 1007 | N |
| +0890 | FOREIGN TAXES WITHHELD AT<br>SOURCE ON RENTS AND ROYALTIES | PT II<br>C(q) | 12 | 1008 - 1019 | N |
| +0900 | FOREIGN TAXES WITHHELD<br>AT SOURCE ON (INTEREST) | PT II<br>C(r) | 12 | 1020 - 1031 | N |
| +0910 | FOREIGN TAXES PAID<br>OTHER FOREIGN TAXES ON SOURCE<br>PAID OR ACCRUED. | PT II<br>C(s) | 12 | 1032 - 1043 | N |
| +0920 | FOREIGN TAXES PAID U.S.<br>TAXES WITHHELD AT SOURCE ON<br>(DIVIDENDS) | PT II<br>C(t) | 12 | 1044 - 1055 | N |
| +0930 | FOREIGN TAXES PAID U.S.<br>TAXES WITHHELD AT SOURCE ON<br>(RENTS AND ROYALTIES) | PT II<br>C(u) | 12 | 1056 - 1067 | N |
| +0940 | FOREIGN TAXES PAID U.S.<br>TAXES WITHHELD AT SOURCE ON<br>(INTEREST) | PT II<br>C(v) | 12 | 1068 - 1079 | N |
| +0950 | FOREIGN TAXES PAID U.S.<br>OTHER FOREIGN TAXES<br>PAID OR ACCRUED. | PT II<br>C(w) | 12 | 1080 - 1091 | N |
| +0960 | FOREIGN TAXES PAID U.S.<br>TOTAL FOREIGN TAXES<br>PAID OR ACCRUED. | PT II<br>C(x) | 12 | 1092 - 1103 | N |
| 0970 | TOTAL FOREIGN TAXES<br>ADD COL x (a-c) | PT II<br>8 | 12 | 1104 - 1115 | N |
| *0980 | STATEMENT - (CREDITS FOR<br>ADDITIONAL TAXES PAID OR<br>ACCRUED) | | 6 | 1116 - 1121 | "STMbnn"<br>OR BLANK |
| | RECORD TERMINUS CHARACTER | | 1 | 1122 - 1122 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|----------------------------|--------|--------|------|------|-----------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0355 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 1000 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 1001 | FORM NUMBER | | 6 | 15 - | 20 | "1116bb" |
| 1002 | PAGE NUMBER | | 5 | 21 - | 25 | "PG02b" |
| 1003 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnnn |
| 1004 | FILLER | | 1 | 35 - | 35 | BLANK |
| 1005 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N 0000001 - 9999999 |
| 1010 | COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8. | PT III 9 | 12 | 43 - | 54 | N |
| 1020 | COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER | PT III 10 | 12 | 55 - | 66 | N |
| @1030 | COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER | PT III 10 | 6 | 67 - | 72 | "STMbnn" OR BLANK |
| 1040 | COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10 | PT III 11 | 12 | 73 - | 84 | N |
| 1050 | COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES | PT III 12 | 12 | 85 - | 96 | N |
| *1055 | REDUCTION IN FOREIGN TAX STATEMENT | PT III L 12 | 6 | 97 - | 102 | "STMbnn" OR BLANK |
| 1060 | COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12 | PT III 13 | 12 | 103 - | 114 | N |
| 1070 | COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7. | PT III 14 | 12 | 115 - | 126 | N |
| 1080 | COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14 | PT III 15 | 12 | 127 - | 138 | N |
| *1085 | ADJUSTMENTS STATEMENT | PT III L 15 | 6 | 139 - | 144 | "STMbnn" OR BLANK |
| 1090 | COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15 | PT III 16 | 12 | 145 - | 156 | N |

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SECTION  9.31    FORM 1116 - PAGE 2

FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS  FIELD
NO.                               REF.                      DESCRIPTION
----  ------------------------------ ----  ------ ----   ----  --------------------
1100  COMPUTATION OF FOREIGN TAX    PT III   12  157 - 168  N
      CREDIT: (ESTATES AND TRUSTS)  17


1110  COMPUTATION OF FOREIGN TAX    PT III    6  169 - 174  N
      CREDIT: DIVIDE LINE 16        18
      BY LINE 17


1120  COMPUTATION OF FOREIGN TAX    PT III   12  175 - 186  N
      CREDIT: INDIVIDUALS           19
      (ESTATES AND TRUSTS)


1130  COMPUTATION OF FOREIGN TAX    PT III   12  187 - 198  N
      CREDIT: MULTIPLY LINE 19      20
      BY LINE 18.


1140  COMPUTATION OF FOREIGN TAX    PT III   12  199 - 210  N
      CREDIT: ENTER THE AMOUNT      21
      FROM LINE 13 OR LINE 20,
      WHICHEVER IS SMALLER.


1150  SUMMARY OF CREDITS            PT IV    12  211 - 222  N
      CREDIT FOR TAXES ON           22
      PASSIVE INCOME


1160  SUMMARY OF CREDITS            PT IV    12  223 - 234  N
      CREDIT FOR TAXES ON HIGH      23
      WITHHOLDING TAX INTEREST


1170  SUMMARY OF CREDITS            PT IV    12  235 - 246  N
      CREDIT FOR TAXES ON FINANCIAL 24
      SERVICES INCOME


1180  SUMMARY OF CREDITS            PT IV    12  247 - 258  N
      CREDIT FOR TAXES ON           25
      SHIPPING INCOME


1190  SUMMARY OF CREDITS            PT IV    12  259 - 270  N
      CREDIT FOR TAXES ON DIVIDENDS 26
      FROM A DISC OR FORMER DISC,
      AND DISTRIBUTIONS FROM A FSC
      OR FORMER FSC


1200  SUMMARY OF CREDITS            PT IV    12  271 - 282  N
      CREDIT FOR TAXES ON LUMP SUM  27
      DISTRIBUTIONS


1210  SUMMARY OF CREDITS            PT IV    12  283 - 294  N
      CREDIT FOR TAXES ON INCOME    28
      RE-SOURCED BY TREATY


1220  SUMMARY OF CREDITS            PT IV    12  295 - 306  N
      CREDIT FOR TAXES ON GENERAL   29
      LIMITATION INCOME


1230  SUMMARY OF CREDITS            PT IV    12  307 - 318  N
      COMBINE LINES 22 - 29         30


1235  SUMMARY OF CREDITS SMALLER OF PT IV    12  319 - 330  N                    |
      LINE 19 OR 30                 31
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|------|------------|-------------------|
| 1240 | SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS | PT IV 32 | 12 | 331 - 342 | N                 | |
| 1250 | FOREIGN TAX CREDIT LINE 31 MINUS LINE 32 | PT IV 33 | 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 | 0308 |
|  | 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 |
| 0012 | WAIVER | PT I 1a | 1 | 52 - 52 | "X" OR BLANK |
| 0014 | ANNUALIZED INCOME INSTALLMENT METHOD | PT I 1b | 1 | 53 - 53 | "X" OR BLANK |
| 0016 | FEDERAL INCOME TAX WITHHELD FROM WAGES | PT I 1c | 1 | 54 - 54 | "X" OR BLANK |
| 0019 | ONE OR MORE REQUIRED INSTALLMENTS | PT I 1f | 1 | 55 - 55 | "X" OR BLANK |
| 0020 | TAX AFTER CREDITS | PT II 2 | 12 | 56 - 67 | N |
| 0030 | OTHER TAXES | PT II 3 | 12 | 68 - 79 | N |
| 0040 | ADD LINES 2 AND 3 | PT II 4 | 12 | 80 - 91 | N |
| 0050 | EARNED INCOME CREDIT | PT II 5 | 12 | 92 - 103 | N |
| 0055 | ADDITIONAL CHILD TAX CREDIT | PT II 6 | 12 | 104 - 115 | N |
| 0060 | CREDIT FOR FEDERAL TAX ON FUELS | PT II 7 | 12 | 116 - 127 | N |
| 0070 | ADD LINES 5, 6 AND 7 | PT II 8 | 12 | 128 - 139 | N |
| 0080 | CURRENT YEAR TAX (LINE 4 MINUS LINE 8) | PT II 9 | 12 | 140 - 151 | N |
| 0090 | MULTIPLY LINE 9 BY (90%) | PT II 10 | 12 | 152 - 163 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|--------|--------|-----------|------------------|
| 0100 | WITHHOLDING TAXES | PT II 11 | 12 | 164 - 175 | N |
| 0110 | LINE 9 MINUS LINE 11 | PT II 12 | 12 | 176 - 187 | N |
| 0120 | PRIOR YEAR TAX | PT II 13 | 12 | 188 - 199 | N |
| 0130 | REQUIRED ANNUAL PAYMENT (ENTER SMALLER OF LINE 10 OR LINE 13) | PT II 14 | 12 | 200 - 211 | N |
| 0140 | AMOUNT FROM LINE 11 | PT III 15 | 12 | 212 - 223 | N |
| 0150 | TOTAL AMOUNT OF ESTIMATED TAX PAYMENTS | PT III 16 | 12 | 224 - 235 | N |
| 0160 | ADD LINES 15 AND 16 | PT III 17 | 12 | 236 - 247 | N |
| 0170 | TOTAL UNDERPAYMENTS FOR YEAR (LINE 14 MINUS LINE 17) | PT III 18 | 12 | 248 - 259 | N |
| 0180 | MULTIPLY LINE 18 BY XXXXX | PT III 19 | 12 | 260 - 271 | N |
| 0190 | COMPUTATION OF LINE 18 FOR TOTAL ON LINE 20 | PT III 20 | 12 | 272 - 283 | N |
| 0200 | PENALTY (LINE 19 MINUS LINE 20) | PT III 21 | 12 | 284 - 295 | N |
| 0210 | WAIVER AMOUNT | PT III 21 | 12 | 296 - 307 | N |
|      | RECORD TERMINUS CHARACTER | | 1 | 308 - 308 | "#" |

```
FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                               REF.                      DESCRIPTION
----  ----------------------------  ----  ------ ----   ----  --------------------
      BYTE COUNT                           4    1 -    4  0532

      START RECORD SENTINEL                4    5 -    8  "*****"

0220  RECORD ID                            6    9 -   14  "FRMbbb"

0221  FORM NUMBER                          6   15 -   20  "2210bb"

0222  PAGE NUMBER                          5   21 -   25  "PG02b"

0223  EMPLOYER IDENTIFICATION              9   26 -   34  N
      NUMBER (EIN)                                        nnnnnnnnn

0224  FILLER                               1   35 -   35  BLANK

0225  FORM OCCURRENCE NUMBER               7   36 -   42  N
                                                          0000001

0240  REQUIRED INSTALLMENTS       PT IV   12   43 -   54  N
      4/15/XXXX                   22(a)

0250  REQUIRED INSTALLMENTS       PT IV   12   55 -   66  N
      6/15/XXXX                   22(b)

0260  REQUIRED INSTALLMENTS       PT IV   12   67 -   78  N
      9/15/XXXX                   22(c)

0270  REQUIRED INSTALLMENTS       PT IV   12   79 -   90  N
      1/15/XXXX                   22(d)

0280  ESTIMATED TAX PAID AND TAX  PT IV   12   91 -  102  N
      WITHHELD 4/15/XXXX          23(a)

0290  LINE 25 MINUS LINE 26       PT IV   12  103 -  114  N
      4/15/XXXX                   27(a)

0300  UNDERPAYMENT 4/15/XXXX      PT IV   12  115 -  126  N
                                  29(a)

0310  OVERPAYMENT 4/15/XXXX       PT IV   12  127 -  138  N
                                  30(a)

0320  ESTIMATED TAX PAID AND TAX  PT IV   12  139 -  150  N
      WITHHELD 6/15/XXXX          23(b)

0330  ENTER AMOUNT FROM LINE 30(a) PT IV  12  151 -  162  N
      6/15/XXXX                   24(b)

0340  ADD LINES 23 AND 24         PT IV   12  163 -  174  N
      6/15/XXXX                   25(b)
```

```
FIELD IDENTIFICATION             FORM  LENGTH CHAR - POS  FIELD
NO.                              REF.                     DESCRIPTION
----  ---------------------------- ----  ------ ----  ----  --------------------
0350  ADD LINES 28(b) AND 29(a)    PT IV   12   175 - 186  N
      6/15/XXXX                    26(b)


0360  LINE 25 MINUS LINE 26        PT IV   12   187 - 198  N
      6/15/XXXX                    27(b)


0370  REMAINING UNDERPAYMENT        PT IV   12   199 - 210  N
      6/15/XXXX                    28(b)


0380  UNDERPAYMENT 6/15/XXXX        PT IV   12   211 - 222  N
                                   29(b)


0390  OVERPAYMENT 6/15/XXXX         PT IV   12   223 - 234  N
                                   30(b)


0400  ESTIMATED TAX PAID AND TAX    PT IV   12   235 - 246  N
      WITHHELD 9/15/XXXX           23(c)


0410  ENTER AMOUNT FROM LINE 30(b)  PT IV   12   247 - 258  N
      9/15/XXXX                    24(c)


0420  ADD LINES 23 AND 24           PT IV   12   259 - 270  N
      9/15/XXXX                    25(c)


0430  ADD LINES 28(b) AND 29(b)     PT IV   12   271 - 282  N
      9/15/XXXX                    26(c)


0440  LINE 25 MINUS LINE 26         PT IV   12   283 - 294  N
      9/15/XXXX                    27(c)


0450  REMAINING UNDERPAYMENT        PT IV   12   295 - 306  N
      9/15/XXXX                    28(c)


0460  UNDERPAYMENT 9/15/XXXX        PT IV   12   307 - 318  N
                                   29(c)


0470  OVERPAYMENT 9/15/XXXX         PT IV   12   319 - 330  N
                                   30(c)


0480  ESTIMATED TAX PAID AND TAX    PT IV   12   331 - 342  N
      WITHHELD 1/15/XXXX           23(d)


0490  AMOUNT FROM LINE 30(c)        PT IV   12   343 - 354  N
      1/15/XXXX                    24(d)


0500  ADD LINES 23 AND 24           PT IV   12   355 - 366  N
      1/15/XXXX                    25(d)


0510  ADD LINES 28(c) AND 29(c)     PT IV   12   367 - 378  N
      1/15/XXXX                    26(d)
```

SECTION  9.34    FORM 2210 - PAGE 2

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0520 | LINE 25 MINUS LINE 26<br>1/15/XXXX | PT IV<br>27(d) | 12 | 379 - 390 | N |
| 0540 | UNDERPAYMENT 1/15/XXXX | PT IV<br>29(d) | 12 | 391 - 402 | N |
| 0560 | NUMBER OF DAYS FROM<br>4/15/XXXX | SEC B<br>31(a) | 3 | 403 - 405 | N |
| 0570 | PENALTY 4/15/XXXX | SEC B<br>32(a) | 12 | 406 - 417 | N |
| 0580 | NUMBER OF DAYS FROM<br>6/15/XXXX | SEC B<br>31(b) | 3 | 418 - 420 | N |
| 0590 | PENALTY 6/15/XXXX | SEC B<br>32(b) | 12 | 421 - 432 | N |
| 0600 | NUMBER OF DAYS FROM<br>9/15/XXXX | SEC B<br>31(c) | 3 | 433 - 435 | N |
| 0610 | PENALTY 9/15/XXXX | SEC B<br>32(c) | 12 | 436 - 447 | N |
| 0612 | NO OF DAYS FROM 12/31/XXXX | B 33(a) | 3 | 448 - 450 | N |
| 0614 | PENALTY 12/31/XXXX | B 34(a) | 12 | 451 - 462 | N |
| 0616 | NO OF DAYS FROM 12/31/XXXX | B 33(b) | 3 | 463 - 465 | N |
| 0618 | PENALTY 12/31/XXXX | B 34(b) | 12 | 466 - 477 | N |
| 0622 | NO OF DAYS FROM 12/31/XXXX | B 33(c) | 3 | 478 - 480 | N |
| 0624 | PENALTY 12/31/XXXX | B 34(c) | 12 | 481 - 492 | N |
| 0626 | NO OF DAYS FROM 1/15/XXXX | B 33(d) | 3 | 493 - 495 | N |
| 0628 | PENALTY 1/15/XXXX | B 34(d) | 12 | 496 - 507 | N |
| 0635 | WAIVER AMOUNT | SEC B<br>35 | 12 | 508 - 519 | N |
| 0645 | PENALTY TOTAL | SEC B<br>35 | 12 | 520 - 531 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 532 - 532 | "#" |

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       FIELD IDENTIFICATION                  FORM   LENGTH CHAR - POS   FIELD
       NO.                                   REF.                       DESCRIPTION
       ----  ------------------------------  ----   ------ ----   ----  --------------------
             BYTE COUNT                              4     1 -    4  1399

             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  "PG03b"

       1273  EMPLOYER IDENTIFICATION                 9    26 -   34  N
             NUMBER (EIN)                                               nnnnnnnnn

       1274  FILLER                                  1    35 -   35  BLANK

       1275  FORM OCCURRENCE NUMBER                  7    36 -   42  N
                                                                      0000001

       1280  ADJUSTED GROSS INCOME           PT I   12    43 -   54  N
                                             1a

       1290  MULTIPLY LINE 1                 PT I   12    55 -   66  N
             BY LINE 2                       3a

       1300  ITEMIZED DEDUCTIONS             PT I   12    67 -   78  N
                                             4a

       1310  MULTIPLY LINE 4                 PT I   12    79 -   90  N
             BY LINE 5                       6a

       1320  FORM 1040, LINE 34              PT I   12    91 -  102  N
                                             7a

       1330  LARGER AMOUNT                   PT I   12   103 -  114  N
             OF LINE 6 OR LINE 7             8a

       1340  LINE 3 MINUS LINE 8             PT I   12   115 -  126  N
                                             9a

       1350  FORM 1041, LINE 20              PT I   12   127 -  138  N
                                             10a

       1360  LINE 9 MINUS LINE 10            PT I   12   139 -  150  N
                                             11a

       1370  TAX AMOUNT                      PT I   12   151 -  162  N
                                             12a

       1380  SELF-EMPLOYMENT TAX             PT I   12   163 -  174  NO ENTRY
             AMOUNT                          13a

       1390  OTHER TAXES                     PT I   12   175 -  186  N
             FOR EACH                        14a
             PAYMENT PERIOD

       1400  TOTAL TAX                       PT I   12   187 -  198  N
                                             15a

       1410  ALLOWED CREDITS                 PT I   12   199 -  210  N
                                             16a
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>DESCRIPTION |
|------|--------------------------------|------|--------|------|------|--------------------|
| 1420 | LINE 15 MINUS LINE 16 | PT I<br>17a | 12 | 211 - | 222 | N |
| 1430 | MULTIPLY LINE 17<br>BY LINE 18 | PT I<br>19a | 12 | 223 - | 234 | N |
| 1440 | LINE 19 MINUS LINE 20 | PT I<br>21a | 12 | 235 - | 246 | N |
| 1450 | AMOUNT OF LINE 13 ON<br>FORM 2210, DIVIDED BY 4 | PT I<br>22a | 12 | 247 - | 258 | N |
| 1460 | ADD LINES 22 AND 23 | PT I<br>24a | 12 | 259 - | 270 | N |
| 1470 | IF LINE 24 IS > THAN<br>LINE 21, SUBTRACT LINE 21<br>FROM LINE 24 | PT I<br>25a | 12 | 271 - | 282 | N |
| 1480 | SMALLER OF LINE 21 OR<br>LINE 24 | PT I<br>26a | 12 | 283 - | 294 | N |
| 1490 | ADJUSTED GROSS INCOME | PT I<br>1b | 12 | 295 - | 306 | N |
| 1500 | MULTIPLY LINE 1 BY LINE 2 | PT I<br>3b | 12 | 307 - | 318 | N |
| 1510 | ITEMIZED DEDUCTIONS | PT I<br>4b | 12 | 319 - | 330 | N |
| 1520 | MULTIPLY LINE 4 BY LINE 5 | PT I<br>6b | 12 | 331 - | 342 | N |
| 1530 | FORM 1040, LINE 34 | PT I<br>7b | 12 | 343 - | 354 | N |
| 1540 | LARGER AMOUNT OF LINE 6 OR<br>LINE 7 | PT I<br>8b | 12 | 355 - | 366 | N |
| 1550 | LINE 3 MINUS LINE 8 | PT I<br>9b | 12 | 367 - | 378 | N |
| 1560 | FORM 1041, LINE 20 | PT I<br>10b | 12 | 379 - | 390 | N |
| 1570 | LINE 9 MINUS LINE 10 | PT I<br>11b | 12 | 391 - | 402 | N |
| 1580 | TAX AMOUNT | PT I<br>12b | 12 | 403 - | 414 | N |
| 1590 | SELF-EMPLOYMENT TAX AMOUNT | PT I<br>13b | 12 | 415 - | 426 | NO ENTRY |
| 1600 | OTHER TAXES FOR EACH PAYMENT<br>PERIOD | PT I<br>14b | 12 | 427 - | 438 | N |
| 1610 | TOTAL TAX | PT I<br>15b | 12 | 439 - | 450 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 1620 | ALLOWED CREDITS | PT I<br>16b | 12 | 451 - 462 | N |
| 1630 | LINE 15 MINUS LINE 16 | PT I<br>17b | 12 | 463 - 474 | N |
| 1640 | MULTIPLY LINE 17 BY<br>LINE 18 | PT I<br>19b | 12 | 475 - 486 | N |
| 1650 | COMBINED PRECEDING AMOUNTS<br>OF LINE 26 | PT I<br>20b | 12 | 487 - 498 | N |
| 1660 | LINE 19 MINUS LINE 20 | PT I<br>21b | 12 | 499 - 510 | N |
| 1670 | AMOUNT OF LINE 13 ON<br>FORM 2210, DIVIDED BY 4 | PT I<br>22b | 12 | 511 - 522 | N |
| 1680 | AMOUNT OF LINE 25 PRECEDING<br>COLUMN | PT I<br>23b | 12 | 523 - 534 | N |
| 1690 | LINE 22 PLUS LINE 23 | PT I<br>24b | 12 | 535 - 546 | N |
| 1700 | IF LINE 24 IS > THAN<br>LINE 21, SUBTRACT LINE 21<br>FROM LINE 24 | PT I<br>25b | 12 | 547 - 558 | N |
| 1710 | SMALLER OF LINE 21 OR<br>LINE 24 | PT I<br>26b | 12 | 559 - 570 | N |
| 1720 | ADJUSTED GROSS INCOME | PT 1<br>1c | 12 | 571 - 582 | N |
| 1730 | MULTIPLY LINE 1 BY LINE 2 | PT I<br>3c | 12 | 583 - 594 | N |
| 1740 | ITEMIZED DEDUCTIONS | PT I<br>4c | 12 | 595 - 606 | N |
| 1750 | MULTIPLY LINE 4 BY LINE 5 | PT I<br>6c | 12 | 607 - 618 | N |
| 1760 | FORM 1040, LINE 34 | PT I<br>7c | 12 | 619 - 630 | N |
| 1770 | LARGER AMOUNT OF LINE 6 OR<br>LINE 7 | PT I<br>8c | 12 | 631 - 642 | N |
| 1780 | LINE 3 MINUS LINE 8 | PT I<br>9c | 12 | 643 - 654 | N |
| 1790 | FORM 1041, LINE 20 | PT I<br>10c | 12 | 655 - 666 | N |
| 1800 | LINE 9 MINUS LINE 10 | PT I<br>11c | 12 | 667 - 678 | N |
| 1810 | TAX AMOUNT | PT I<br>12c | 12 | 679 - 690 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------|
| 1820 | SELF-EMPLOYMENT TAX AMOUNT | PT I 13c | 12 | 691 - 702 | NO ENTRY |
| 1830 | OTHER TAXES FOR EACH PAYMENT PERIOD | PT I 14c | 12 | 703 - 714 | N |
| 1840 | TOTAL TAX | PT I 15c | 12 | 715 - 726 | N |
| 1850 | ALLOWED CREDITS | PT I 16c | 12 | 727 - 738 | N |
| 1860 | LINE 15 MINUS LINE 16 | PT I 17c | 12 | 739 - 750 | N |
| 1870 | LINE 17 x LINE 18 | PT I 19c | 12 | 751 - 762 | N |
| 1880 | COMBINED PRECEDING AMOUNTS OF LINE 26 | PT I 20c | 12 | 763 - 774 | N |
| 1890 | LINE 19 MINUS LINE 20 | PT I 21c | 12 | 775 - 786 | N |
| 1900 | AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4 | PT I 22c | 12 | 787 - 798 | N |
| 1910 | AMOUNT OF LINE 25 PRECEDING COLUMN | PT 1 23c | 12 | 799 - 810 | N |
| 1920 | ADD LINES 22 AND 23 | PT I 24c | 12 | 811 - 822 | N |
| 1930 | IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24 | PT I 25c | 12 | 823 - 834 | N |
| 1940 | SMALLER OF LINE 21 OR LINE 24 | PT I 26c | 12 | 835 - 846 | N |
| 1950 | ADJUSTED GROSS INCOME | PT I 1d | 12 | 847 - 858 | N |
| 1960 | MULTIPLY LINE 1 BY LINE 2 | PT I 3d | 12 | 859 - 870 | N |
| 1970 | ITEMIZED DEDUCTIONS | PT I 4d | 12 | 871 - 882 | N |
| 1980 | MULTIPLY LINE 4 BY LINE 5 | PT I 6d | 12 | 883 - 894 | N |
| 1990 | FORM 1040, LINE 34 | PT I 7d | 12 | 895 - 906 | N |
| 2000 | LARGER AMOUNT OF LINE 6 OR LINE 7 | PT I 8d | 12 | 907 - 918 | N |
| 2010 | LINE 3 MINUS LINE 8 | PT I 9d | 12 | 919 - 930 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 2020 | FORM 1041, LINE 20 | PT I<br>10d | 12 | 931 - 942 | N |
| 2030 | LINE 9 MINUS LINE 10 | PT I<br>11d | 12 | 943 - 954 | N |
| 2040 | TAX AMOUNT | PT I<br>12d | 12 | 955 - 966 | N |
| 2050 | SELF-EMPLOYMENT TAX<br>AMOUNT | PT I<br>13d | 12 | 967 - 978 | NO ENTRY |
| 2060 | OTHER TAXES FOR EACH PAYMENT<br>PERIOD | PT I<br>14d | 12 | 979 - 990 | N |
| 2070 | ADD LINES 12,13, AND 14 | PT I<br>15d | 12 | 991 - 1002 | N |
| 2080 | ALLOWED CREDITS | PT I<br>16d | 12 | 1003 - 1014 | N |
| 2090 | LINE 15 MINUS LINE 16 | PT I<br>17d | 12 | 1015 - 1026 | N |
| 2100 | MULTIPLY LINE 17 BY LINE 18 | PT I<br>19d | 12 | 1027 - 1038 | N |
| 2110 | COMBINED PRECEDING AMOUNTS OF<br>LINE 26 | PT I<br>20d | 12 | 1039 - 1050 | N |
| 2120 | LINE 19 MINUS LINE 20 | PT I<br>21d | 12 | 1051 - 1062 | N |
| 2130 | AMOUNT OF LINE 13 ON<br>FORM 2210, DIVIDED BY 4 | PT I<br>22d | 12 | 1063 - 1074 | N |
| 2140 | AMOUNT OF LINE 25, PRECEDING<br>COLUMN | PT I<br>23d | 12 | 1075 - 1086 | N |
| 2150 | ADD LINES 22 AND 23 | PT I<br>24d | 12 | 1087 - 1098 | N |
| 2160 | SMALLER OF LINE 21 OR<br>LINE 24 | PT I<br>26d | 12 | 1099 - 1110 | N |
| 2170 | NET SELF-EMPLOYMENT | PT II<br>27a | 12 | 1111 - 1122 | NO ENTRY |
| 2190 | WAGES SUBJECT TO SOCIAL<br>SECURITY OR RAILROAD<br>RETIREMENT TAX | PT II<br>29a | 12 | 1123 - 1134 | NO ENTRY |
| 2210 | LINE 28 MINUS LINE 29 | PT II<br>30a | 12 | 1135 - 1146 | NO ENTRY |
| 2220 | MULTIPLY LINE 31 BY THE<br>SMALLER LINE 27 OR LINE 30 | PT II<br>32a | 12 | 1147 - 1158 | NO ENTRY |
| 2260 | MULTIPLY LINE 27 BY LINE 33 | PT II<br>34a | 12 | 1159 - 1170 | NO ENTRY |

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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                      DESCRIPTION
----  ------------------------   ----   ------ ----   ----  --------------------
2270  ADD LINES 32 AND 34         PT II   12 1171 - 1182  NO ENTRY
                                  35a

2280  NET SELF-EMPLOYMENT         PT II   12 1183 - 1194  NO ENTRY
                                  27b

2300  WAGES SUBJECT TO SOCIAL     PT II   12 1195 - 1206  NO ENTRY
      SECURITY OR RAILROAD        29b
      RETIREMENT TAX

2320  LINE 28 MINUS LINE 29       PT II   12 1207 - 1218  NO ENTRY
                                  30b

2330  MULTIPLY LINE 31 BY THE     PT II   12 1219 - 1230  NO ENTRY
      SMALLER LINE 27 OR LINE 30  32b

2370  MULTIPLY LINE 27 BY         PT II   12 1231 - 1242  NO ENTRY
      LINE 33                     34b

2380  ADD LINES 32 AND 34         PT II   12 1243 - 1254  NO ENTRY
                                  35b

2390  NET SELF-EMPLOYMENT         PT II   12 1255 - 1266  NO ENTRY
                                  27c

2410  WAGES SUBJECT TO SOCIAL     PT II   12 1267 - 1278  NO ENTRY
      SECURITY OR RAILROAD        29c
      RETIREMENT TAX

2430  LINE 28 MINUS LINE 29       PT II   12 1279 - 1290  NO ENTRY
                                  30c

2440  MULTIPLY LINE 31 BY         PT II   12 1291 - 1302  NO ENTRY
      THE SMALLER OF LINE 27      32c
      OR LINE 30

2480  MULTIPLY LINE 27 BY         PT II   12 1303 - 1314  NO ENTRY
      LINE 33                     34c

2490  ADD LINES 32 AND 34         PT II   12 1315 - 1326  NO ENTRY
                                  35c

2500  NET SELF-EMPLOYMENT         PT II   12 1327 - 1338  NO ENTRY
                                  27d

2520  WAGES SUBJECT TO SOCIAL     PT II   12 1339 - 1350  NO ENTRY
      SECURITY OR RAILROAD        29d
      RETIREMENT TAX

2540  LINE 28 MINUS LINE 29       PT II   12 1351 - 1362  NO ENTRY
                                  30d

2550  MULTIPLY LINE 31 BY THE     PT II   12 1363 - 1374  NO ENTRY
      SMALLER LINE 27 OR LINE 30  32d

2590  MULTIPLY LINE 27 BY LINE 33 PT II   12 1375 - 1386  NO ENTRY
                                  34d

2600  ADD LINES 32 AND 34         PT II   12 1387 - 1398  NO ENTRY
                                  35d
      RECORD TERMINUS CHARACTER            1 1399 - 1399  "#"
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|------|--------|-----------|----------------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0275 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - 14 | "FRMbbb" |
| 0001 | FORM NUMBER | | 6 | 15 - 20 | "2210Fb" |
| 0002 | PAGE NUMBER | | 5 | 21 - 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - 34 | N nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - 35 | BLANK |
| 0005 | FORM OCCURRENCE NUMBER | | 7 | 36 - 42 | N 0000001 |
| 0010 | IDENTIFYING NUMBER | | 9 | 43 - 51 | N |
| 0013 | WAIVER OF PENALTY BOX | 1a | 1 | 52 - 52 | "X" OR BLANK |
| 0016 | FILING STATUS CHANGED BOX | 1b | 1 | 53 - 53 | "X" OR BLANK |
| 0020 | CURRENT YEAR TAX AFTER CREDITS | 2 | 12 | 54 - 65 | N |
| 0030 | OTHER TAXES | 3 | 12 | 66 - 77 | N |
| 0040 | TAXES SUBTOTAL | 4 | 12 | 78 - 89 | N |
| 0050 | EARNED INCOME CREDIT | 5 | 12 | 90 - 101 | N |
| 0055 | ADDITIONAL CHILD TAX CREDIT | 6 | 12 | 102 - 113 | N |
| 0060 | CREDIT FOR FEDERAL TAX PAID ON FUELS | 7 | 12 | 114 - 125 | N |
| 0070 | CREDIT SUBTOTAL | 8 | 12 | 126 - 137 | N |
| 0080 | CURRENT YEAR TAX | 9 | 12 | 138 - 149 | N |
| 0090 | TWO THIRDS CREDIT | 10 | 12 | 150 - 161 | N |
| 0100 | WITHHOLDING TAXES | 11 | 12 | 162 - 173 | N |
| 0110 | CURRENT TAXES OWED | 12 | 12 | 174 - 185 | N |
| 0120 | PRIOR YEAR'S TAX | 13 | 12 | 186 - 197 | N |
| 0130 | REQUIRED ANNUAL PAYMENT | 14 | 12 | 198 - 209 | N |
| 0140 | AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED | 15 | 12 | 210 - 221 | N |
| 0150 | UNDERPAYMENT | 16 | 12 | 222 - 233 | N |
| 0160 | EARLIER OF PAYMENT OR TAX DUE DATE | 17 | 8 | 234 - 241 | MMDDYYYY |
| 0170 | NUMBER OF PENALTY DAYS | 18 | 3 | 242 - 244 | N |

SECTION  9.37    FORM 2210F - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|------|--------|-------------|----------------------|
| 0176 | WAIVED AMOUNT | 19 | 12 | 245 - 256 | N |
| @0177 | WAIVER EXPLANATION | 19 | 6 | 257 - 262 | "STMbnn" OR BLANK |
| 0180 | UNDERPAYMENT PENALTY FARMERS FISHERMEN | 19 | 12 | 263 - 274 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 275 - 275 | "#" |

☐ VOID   ☐ CORRECTED

| Regulated investment company or real estate investment trust's name, address, and ZIP code | OMB No. 1545-0145 2000 Form **2439** | **Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2000, or other tax year of the regulated investment company or the real estate investment trust beginning ............. , 2000, and ending ................. , 20 ......... | |
|---|---|---|---|
| Regulated investment company or real estate investment trust's identification number | **1a** Total undistributed long-term capital gains $ | | **Copy B** Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC or REIT's tax year. |
| Shareholder's identification number | **1b** 28% rate gain $ | **1c** Unrecaptured sec. 1250 gain $ | |
| Shareholder's name, address, and ZIP code | **1d** Section 1202 gain $ | ///////// | |
| | **2** Tax paid by the regulated investment company or real estate investment trust on the box 1a gains $ | | |

Form **2439**

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|------------------------------------|------|--------|------|------|----------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0390 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 0001 | FORM NUMBER | | 6 | 15 - | 20 | "2439bb" |
| 0002 | PAGE NUMBER | | 5 | 21 - | 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0005 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N 0000001-9999999 |
| 0010 | VOID INDICATOR BOX | | 1 | 43 - | 43 | "X" OR BLANK |
| 0020 | CORRECTED INDICATOR BOX | | 1 | 44 - | 44 | "X" OR BLANK |
| 0030 | FISCAL YEAR BEGINNING | | 8 | 45 - | 52 | FORMAT: MMDDYYYY OR BLANK |
| 0040 | FISCAL YEAR ENDING | | 8 | 53 - | 60 | FORMAT: MMDDYYYY OR BLANK |
| 0050 | NAME CONTROL | | 4 | 61 - | 64 | NO ENTRY |
| 0060 | RIC/REIT NAME | | 35 | 65 - | 99 | A/N |
| 0070 | RIC/REIT NAME (2) | | 35 | 100 - | 134 | A/N |
| 0080 | RIC/REIT STREET ADDRESS | | 35 | 135 - | 169 | A/N |
| 0090 | RIC/REIT CITY | | 22 | 170 - | 191 | A/N |
| 0100 | RIC/REIT STATE | | 2 | 192 - | 193 | A/N |
| 0110 | RIC/REIT ZIP CODE | | 12 | 194 - | 205 | N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK |
| 0120 | EMPLOYER IDENTIFICATION NUMBER (RIC/REIT) | | 9 | 206 - | 214 | N |
| 0130 | EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER) | | 9 | 215 - | 223 | N |
| 0140 | SHAREHOLDER NAME | | 35 | 224 - | 258 | A/N |
| 0150 | SHAREHOLDER STREET ADDRESS | | 35 | 259 - | 293 | A/N |
| 0160 | SHAREHOLDER CITY | | 22 | 294 - | 315 | A/N |
| 0170 | SHAREHOLDER STATE | | 2 | 316 - | 317 | A/N |

SECTION  9.39    FORM 2439 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|--------------------------------|------|------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0180 | SHAREHOLDER ZIP CODE | | 12 | 318 - 329 | N OR<br>nnnnnnnnnbbb OR<br>nnnnbbbbbbb OR<br>BLANK |
| 0190 | TOTAL UNDISTRIBUTED LT CAPITAL<br>GAINS | 1a | 12 | 330 - 341 | N |
| 0200 | 28% RATE GAIN | 1b | 12 | 342 - 353 | N |
| 0210 | UNRECAPTURED SEC 1250 GAIN | 1c | 12 | 354 - 365 | N |
| 0220 | SECTION 1202 GAIN | 1d | 12 | 366 - 377 | N |
| 0230 | TAX PAID BY RIC/REIT | 2 | 12 | 378 - 389 | N |
| | RECORD TERMINUS CHARACTER | | 1 | 390 - 390 | "#" |

| Form **3468** | Investment Credit | OMB No. 1545-0155 |
|---|---|---|

Form **3468**

Department of the Treasury
Internal Revenue Service

**Investment Credit**

► **Attach to your return.**

► **See separate instructions.**

OMB No. 1545-0155

**2000**

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

### Part I — Current Year Credit

**1** Rehabilitation credit (see instructions for required attachments):

**a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . . . . . . . ► ☐

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

**b** Pre-1936 buildings . . . . . . . . . . . . . . . . × 10% (.10) **1b**

**c** Certified historic structures . . . . . . . . . . × 20% (.20) **1c**

 Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . . . . . .

**d** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . **1d**

**2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . × 10% (.10) **2**

**3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) . . . . . . . . . . . . . . × 10% (.10) **3**

**4** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . . . . **4**

**5** **Total current year investment credit.** Add lines 1b through 4 . . . . . . . . . . . . **5**

### Part II — Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

**6** Regular tax before credits:

- Individuals. Enter the amount from Form 1040, line 40 . . . . . . . . . . . .
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . . . . . . . . . . . } . . **6**
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return . . . . . . . . . . . . . .

**7** Alternative minimum tax:

- Individuals. Enter the amount from Form 6251, line 28 . . . . . . . .
- Corporations. Enter the amount from Form 4626, line 15 . . . . . . . . } . . . . **7**
- Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . .

**8** Add lines 6 and 7 . . . . . . . . . . . . . . . . . . . . . . **8**

**9a** Foreign tax credit . . . . . . . . . . | **9a** |

**b** Credit for child and dependent care expenses (Form 2441, line 9) . | **9b** |

**c** Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) | **9c** |

**d** Education credits (Form 8863, line 18). . . . . . . . . | **9d** |

**e** Child tax credit (Form 1040, line 47) . . . . . . . . . | **9e** |

**f** Mortgage interest credit (Form 8396, line 11) . . . . . . . | **9f** |

**g** Adoption credit (Form 8839, line 14) . . . . . . . . . | **9g** |

**h** District of Columbia first-time homebuyer credit (Form 8859, line 11) | **9h** |

**i** Possessions tax credit (Form 5735, line 17 or 27) . . . . . . | **9i** |

**j** Credit for fuel from a nonconventional source . . . . . . . | **9j** |

**k** Qualified electric vehicle credit (Form 8834, line 19) . . . . . | **9k** |

**l** Add lines 9a through 9k . . . . . . . . . . . . . . . . . . . **9l**

**10** Net income tax. Subtract line 9l from line 8 . . . . . . . . . . . . . . . . **10**

**11** Tentative minimum tax (see instructions) . . . . . . . . . | **11** |

**12** Net regular tax. Subtract line 9l from line 6. If zero or less, enter -0- | **12** |

**13** Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions) . . . . . . . . . . . . . . . . . | **13** |

**14** Enter the greater of line 11 or line 13 . . . . . . . . . . . . . . . . . **14**

**15** Subtract line 14 from line 10. If zero or less, enter -0- . . . . . . . . . . . . . **15**

**16** **Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . . . . . . . . . . **16**

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|----------------|------|--------|------|------|-------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0496 |
| | 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 | IDENTIFYING NUMBER | | 9 | 43 - | 51 | N |
| 0020 | SECTION 47(d)(5)ELECTION | 1a | 1 | 52 - | 52 | "X" OR BLANK           \| |
| @0025 | REHABILITATION CREDIT ATTACHED STATEMENT | PT I 1(a) | 6 | 53 - | 58 | "STMbnn" OR BLANK   \| |
| 0030 | QUALIFIED REHABILITATION PRE-1936 BUILDINGS | PT I 1(b) | 12 | 59 - | 70 | N                     \| |
| 0040 | CALCULATED EXPENDITURES PRE-1936 BUILDINGS | PT I 1(b) | 12 | 71 - | 82 | N                     \| |
| 0045 | RESERVED | PT I 1(c) | 1 | 83 - | 83 | BLANK                 \| |
| 0050 | QUALIFIED REHABILITATION CERTIFIED HISTORIC STRUCTURES | PT I 1(c) | 12 | 84 - | 95 | N                     \| |
| 0060 | CALCULATED EXPENDITURES CERTIFIED HISTORIC STRUCTURES | PT I 1(c) | 12 | 96 - | 107 | N                     \| |
| 0070 | QUALIFIED REHABILITATION NPS NUMBER ASSIGNED OR FLOW-THROUGH ENTITY'S ID # | PT I 1(c) | 18 | 108 - | 125 | N                     \| |
| 0080 | REHABILITATION CREDIT | PT I 1(d) | 12 | 126 - | 137 | N                     \| |
| 0090 | QUALIFIED REHABILITATION ENERGY CREDIT | PT I 2 | 12 | 138 - | 149 | N                     \| |
| 0100 | CALCULATED EXPENDITURES ENERGY CREDIT | PT I 2 | 12 | 150 - | 161 | N                     \| |
| 0110 | QUALIFIED REHABILITATION REFORESTATION CREDIT | PT I 3 | 12 | 162 - | 173 | N                     \| |
| 0120 | CALCULATED EXPENDITURES REFORESTATION CREDIT | PT I 3 | 12 | 174 - | 185 | N                     \| |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | -------------- | ---- | ------ | ---- ---- | ------------- |
| 0130 | CREDIT FROM COOPERATIVES | PT I<br>4 | 12 | 186 - 197 | N |
| 0140 | TAX REFORM ACT LITERAL | PT I<br>5 | 7 | 198 - 204 | "TRAbSEC" OR BLANK |
| 0150 | TAX REFORM ACT SECTION | PT I<br>5 | 9 | 205 - 213 | A/N OR BLANK |
| 0160 | CURRENT YEAR INVESTMENT<br>CREDIT<br>(ADD LINES 1(b) - 4) | PT I<br>5 | 12 | 214 - 225 | N |
| *0165 | ALLOWABLE CREDIT STATEMENT<br>ATTACHED | PT I<br>5 | 6 | 226 - 231 | "STMbnn" OR BLANK |
| 0170 | REGULAR TAX BEFORE CREDITS | PT I<br>6 | 12 | 232 - 243 | N |
| 0180 | ALTERNATIVE MINIMUM TAX | PT II<br>7 | 12 | 244 - 255 | N |
| 0190 | REGULAR TAX PLUS ALTERNATIVE<br>MINIMUM TAX | PT II<br>8 | 12 | 256 - 267 | N |
| 0200 | FOREIGN TAX CREDIT (FORM 1116) | PT II<br>9a | 12 | 268 - 279 | N |
| 0210 | CHILD & DEPENDENT CARE<br>CREDIT  (FORM 2441) | PT II<br>9b | 12 | 280 - 291 | N |
| 0220 | ELDERLY OR DISABLED CREDIT<br>(SCHEDULE R) | PT II<br>9c | 12 | 292 - 303 | N |
| 0230 | EDUCATION CREDIT (FORM 8863) | PT II<br>9d | 12 | 304 - 315 | N |
| 0240 | CHILD TAX CREDIT (FORM 8812) | PT II<br>9e | 12 | 316 - 327 | N |
| 0250 | MORTGAGE INTEREST<br>(FORM 8396) | PT II<br>9f | 12 | 328 - 339 | N |
| 0260 | ADOPTION CREDIT (FORM 8839) | PT II<br>9g | 12 | 340 - 351 | N |
| 0270 | FIRST TIME DISTRICT OF<br>COLUMBIA HOME BUYER CREDIT<br>FORM 8859 | PT II<br>9h | 12 | 352 - 363 | N |
| 0280 | POSSESSIONS TAX CREDIT<br>(FORM 5735) | PT II<br>9i | 12 | 364 - 375 | N |
| 0290 | FUEL CREDIT NONCONVENTIONAL | PT II<br>9j | 12 | 376 - 387 | N |
| 0300 | ELECTRIC VEHICLE CREDIT<br>(FORM 8834) | PT II<br>9k | 12 | 388 - 399 | N |
| 0310 | TOTAL CREDITS<br>(ADD LINES 9a - 9k) | PT II<br>9l | 12 | 400 - 411 | N |

SECTION 9.41    FORM 3468 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------|---------|--------|-------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- - ---- | -------------------- |
| 0320 | NET INCOME TAX | PT II 10 | 12 | 412 - 423 | N |
| 0330 | TENTATIVE MINIMUM TAX | PT II 11 | 12 | 424 - 435 | N |
| 0340 | NET REGULAR TAX | PT II 12 | 12 | 436 - 447 | N |
| 0350 | ENTER $25,000 OF EXCESS | PT II 13 | 12 | 448 - 459 | N |
| 0360 | GREATER OF LINE 11 OR LINE 13 | PT II 14 | 12 | 460 - 471 | N |
| 0370 | SUBTRACT LINE 14 FROM LINE 10 | PT II 15 | 12 | 472 - 483 | N |
| 0380 | INVESTMENT CREDIT ALLOWED FOR CURRENT YEAR | PT II 16 | 12 | 484 - 495 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 496 - 496 | "#" |

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

# Credit for Federal Tax Paid on Fuels

► See the Instructions for Form 4136.
► **Attach this form to your income tax return.**

OMB No. 1545-0162

**2000**

Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:** *You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).*

## 1 Nontaxable Use of Gasoline and Gasohol

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| a Off-highway business use of gasoline | | $ .184 | | $ | 301 |
| b Use of gasoline on a farm for farming purposes | | .184 | | | 301 |
| c Other nontaxable use of gasoline | | .184 | | | |
| | | .184 | | | |
| d 10% gasohol | | .13 | | $ | 312 |
| e 7.7% gasohol | | .14242 | | | 312 |
| f 5.7% gasohol | | .15322 | | | |

## 2 Nontaxable Use of Aviation Gasoline

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| a Use in commercial aviation (other than foreign trade) | | $ .15 | | $ | 307 |
| b Other nontaxable use | | .194 | | | 307 |
| | | .194 | | | |

## 3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

| Caution: *Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims.* | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| a Nontaxable use | | $ .244 | | $ | 303 |
| | | .244 | | | 303 |
| b Use in trains | | .20 | | | 305 |
| c Use in certain intercity and local buses | | .17 | | | 303 |

## 4 Nontaxable Use of Aviation Fuel (other than gasoline)

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| a Use in commercial aviation (other than foreign trade) | | $ .175 | | $ | 310 |
| b Other nontaxable use | | .219 | | | 310 |
| | | .044 | | | |

**For Paperwork Reduction Act Notice, see the instructions.**          Cat. No. 12625R          Form **4136** (2000)

**5   Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**     UV Registration No. ▶

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| **a** Use on a farm for farming purposes | | $ .244 | | $ | |
| **b** Use by a state or local government | | .244 | | | 303 |

**6   Sales by Registered Ultimate Vendors of Undyed Kerosene**     UV Registration No. ▶ _____
                        UP Registration No. ▶ _____

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 6a and 6b) from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| **a** Use on a farm for farming purposes | | $ .244 | | $ | |
| **b** Use by a state or local government | | .244 | | | 303 |
| **c** Sales from a blocked pump | | .244 | | | |

**7   Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses**

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|---|---|---|---|---|
| **a** Use in certain intercity and local buses | | $ .062 | | $ | |
| **b** Use in qualified local and school buses | | .136 | | | 304 |

**8   Gasohol Blending**

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

| | (a) Rate | Gallons of (b) Gasoline | Gallons of (c) Alcohol | (d) Amount of credit (col. (a) × col. (b)) | (e) CRN |
|---|---|---|---|---|---|
| **a** 10% gasohol | $ .03956 | | | $ | |
| **b** 7.7% gasohol | .0297 | | | | 302 |
| **c** 5.7% gasohol | .02152 | | | | |

**9   Total income tax credit claimed.** Add lines 1 through 8. Enter here and on Form 1040, line 64 (also check box b on line 64); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns . . . . . ▶ | **9** | $

Form **4136** (2000)

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|---------------------------|------|--------|------|------|--------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0259 |
| | 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 |
| 0010 | OFF-HIGHWAY BUSINESS USE GALLONS | 1a(c) | 6 | 43 - | 48 | N |
| 0020 | USE ON FARM FOR FARMING PURPOSE GALLONS | 1b(c) | 6 | 49 - | 54 | N |
| 0031 | NONTAXABLE USE OF GASOLINE TYPE - 1 | 1c(a) | 2 | 55 - | 56 | VALUES "03, 04, 05, 07" OR BLANK |
| 0039 | NONTAXABLE USE OF GASOLINE GALLONS - 1 | 1c(c) | 6 | 57 - | 62 | N |
| 0041 | NONTAXABLE USE OF GASOLINE TYPE - 2 | 1c(a) | 2 | 63 - | 64 | VALUES "03, 04, 05, 07" OR BLANK |
| 0049 | NONTAXABLE USE OF GASOLINE GALLONS - 2 | 1c(c) | 6 | 65 - | 70 | N |
| 0050 | NONTAXABLE USE OF GASOLINE CREDIT AMOUNT | 1c(d) | 12 | 71 - | 82 | N |
| 0060 | GASOHOL 10% ALCOHOL TYPE | 1d(a) | 2 | 83 - | 84 | VALUES "03, 04, 05, 07" OR BLANK |
| 0070 | GASOHOL 10% ALCOHOL GALLONS | 1d(c) | 6 | 85 - | 90 | N |
| 0080 | GASOHOL 7.7% ALCOHOL TYPE | 1e(a) | 2 | 91 - | 92 | VALUES "03, 04, 05, 07" OR BLANK |
| 0090 | GASOHOL 7.7% ALCOHOL GALLONS | 1e(c) | 6 | 93 - | 98 | N |
| 0100 | GASOHOL 5.7% ALCOHOL TYPE | 1f(a) | 2 | 99 - | 100 | VALUES "03, 04, 05, 07" OR BLANK |
| 0110 | GASOHOL 5.7% ALCOHOL GALLONS | 1f(c) | 6 | 101 - | 106 | N |
| 0120 | NONTAXABLE USE OF GASOHOL CREDIT AMOUNT | 1f(d) | 12 | 107 - | 118 | N |
| 0126 | COMMERCIAL AVIATION GASOLINE GALLONS | 2a(c) | 6 | 119 - | 124 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------|------|------|------|-------------------|
| ---- | ----------------------- | ---- | ------ | ---- | ------------------ |
| 0132 | NONTAXABLE USE OF AVIATION GASOLINE TYPE - 1 | 2b(a) | 2 | 125 - 126 | VALUES "01, 03, 09, 10" OR BLANK |
| 0138 | NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 1 | 2b(c) | 6 | 127 - 132 | N |
| 0139 | NONTAXABLE USE OF AVIATION GASOLINE TYPE - 2 | 2b(a) | 2 | 133 - 134 | VALUES "01, 03, 09, 10" OR BLANK |
| 0143 | NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 2 | 2b(c) | 6 | 135 - 140 | N |
| 0144 | NONTAXABLE USE OF AVIATION GAS TAX CREDIT AMOUNT | 2b(d) | 12 | 141 - 152 | N |
| @0146 | DIESEL FUEL/KEROSENE EXPLANATION | 3 | 6 | 153 - 158 | "STMbnn" OR BLANK |
| 0152 | DIESEL FUEL/KEROSENE BOX | 3 | 1 | 159 - 159 | "X" OR BLANK |
| 0156 | NONTAXABLE USE OF DIESEL FUEL TYPE | 3a(a)1 | 2 | 160 - 161 | VALUES "02, 03, 06, 07, 08" OR BLANK |
| 0162 | NONTAXABLE USE OF DIESEL FUEL GALLONS | 3a(c)1 | 6 | 162 - 167 | N |
| 0166 | NONTAXABLE USE OF DIESEL KEROSENE TYPE | 3a(a)2 | 3 | 168 - 170 | VALUES "02K, 03K, 06K, 07K, 08K, OR BLANK |
| 0174 | NONTAXABLE USE OF DIESEL KEROSENE GALLONS | 3a(c)2 | 6 | 171 - 176 | N |
| 0178 | NONTAXABLE USE OF DIESEL FUEL/ KEROSENE CREDIT AMOUNT | 3a(d) | 12 | 177 - 188 | N |
| 0186 | DIESEL FUEL/KEROSENE TRAIN USE GALLONS | 3b(c) | 6 | 189 - 194 | N |
| 0188 | NONTAXABLE TRAIN USE CREDIT AMOUNT | 3b(d) | 12 | 195 - 206 | N |
| 0196 | CERTAIN INTERCITY AND LOCAL BUS USE GALLONS | 3c(c) | 6 | 207 - 212 | N |
| 0202 | CERTAIN INTERCITY AND LOCAL BUS USE CREDIT AMOUNT | 3c(d) | 12 | 213 - 224 | N |
| 0208 | COMMERCIAL AVIATION FUEL GASOLINE GALLONS | 4a(c) | 6 | 225 - 230 | N |
| 0212 | NONTAXABLE USE OF AVIATION FUEL TYPE - 1 | 4b(a)1 | 2 | 231 - 232 | VALUES "01, 03, 09, 10, 11" OR BLANK |
| 0218 | NONTAXABLE USE OF AVIATION FUEL GALLONS - 1 | 4b(c)1 | 6 | 233 - 238 | N |
| 0232 | NONTAXABLE USE OF AVIATION FUEL TYPE - 2 | 4b(a)2 | 2 | 239 - 240 | VALUES "01, 03, 09, 10, 11" OR BLANK |

SECTION 9.43 FORM 4136 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0242 | NONTAXABLE USE OF AVIATION<br>FUEL GALLONS - 2 | 4b(c)2 | 6 | 241 - 246 | N |
| 0248 | NONTAXABLE USE OF AVIATION<br>FUEL TAX CREDIT AMOUNT | 4b(d) | 12 | 247 - 258 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 259 - 259 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|--------------------------------|------|------|------|------|--------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0228 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 0260 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 0261 | FORM NUMBER | | 6 | 15 - | 20 | "4136bb" |
| 0262 | PAGE NUMBER | | 5 | 21 - | 25 | "PG02b" |
| 0263 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnnn |
| 0264 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0265 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N 0000001 |
| 0272 | UNDYED  DIESEL FUEL UV REGISTRATION NUMBER | 5 | 11 | 43 - | 53 | A/N (UVnnnnnnnnn)     \| |
| @0274 | UNDYED DIESEL FUEL EXPLANATION | 5 | 6 | 54 - | 59 | "STMbnn" OR BLANK |
| 0278 | UNDYED DIESEL FUEL BOX | 5 | 1 | 60 - | 60 | "X" OR BLANK |
| 0286 | USE OF UNDYED DIESEL FOR FARMING PURPOSE GALLONS | 5a(c) | 6 | 61 - | 66 | N |
| 0292 | USE OF UNDYED DIESEL BY STATE OR LOCAL GOVERNMENT GALLONS | 5b(c) | 6 | 67 - | 72 | N |
| 0294 | SALES BY VENDORS OF UNDYED DIESEL CREDIT AMOUNT | 5b(d) | 12 | 73 - | 84 | N |
| 0297 | UNDYED KEROSENE UV REGISTRATION NUMBER | 6 | 11 | 85 - | 95 | A/N (UVnnnnnnnnn)     \| |
| 0298 | UNDYED KEROSENE UP REGISTRATION NUMBER | 6 | 11 | 96 - | 106 | A/N (UPnnnnnnnnn)     \| |
| @0299 | VENDORS OF UNDYED KEROSENE EXPLANATION | 6 | 6 | 107 - | 112 | "STMbnn" OR BLANK |
| 0302 | VENDORS OF UNDYED KEROSENE BOX | 6 | 1 | 113 - | 113 | "X" OR BLANK |
| 0309 | USE OF KEROSENE FOR FARMING PURPOSE GALLONS | 6a(c) | 6 | 114 - | 119 | N |
| 0314 | USE OF UNDYED KEROSENE BY STATE OR LOCAL GOVERNMENT GALLONS | 6b(c) | 6 | 120 - | 125 | N |
| 0322 | OTHER SALES OF UNDYED KEROSENE GALLONS | 6c(c) | 6 | 126 - | 131 | N |
| 0329 | SALES BY VENDORS OF UNDYED KEROSENE CREDIT AMOUNT | 6c(d) | 12 | 132 - | 143 | N |
| 0336 | INTERCITY AND LOCAL BUSES GALLONS | 7a(c) | 6 | 144 - | 149 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|--------|------|-----------|------------------|
| 0342 | QUALIFIED LOCAL AND SCHOOL BUSES GALLONS | 7b(c) | 6 | 150 - 155 | N |
| 0346 | USE OF LPG IN CERTAIN BUSES CREDIT AMOUNT | 7b(d) | 12 | 156 - 167 | N |
| 0360 | GASOHOL BLENDERS 10% ALCOHOL GASOLINE GALLONS | 8a(b) | 6 | 168 - 173 | N |
| 0363 | GASOHOL BLENDERS 10% ALCOHOL GALLONS | 8a(c) | 6 | 174 - 179 | N |
| 0370 | GASOHOL BLENDERS 7.7% ALCOHOL GASOLINE GALLONS | 8b(b) | 6 | 180 - 185 | N |
| 0373 | GASOHOL BLENDERS 7.7% ALCOHOL GALLONS | 8b(c) | 6 | 186 - 191 | N |
| 0380 | GASOHOL BLENDERS 5.7% ALCOHOL GASOLINE GALLONS | 8c(b) | 6 | 192 - 197 | N |
| 0383 | GASOHOL BLENDERS 5.7% ALCOHOL GALLONS | 8c(c) | 6 | 198 - 203 | N |
| 0390 | GASOHOL BLENDERS TAX CREDIT AMOUNT | 8c(d) | 12 | 204 - 215 | N |
| 0450 | TOTAL INCOME TAX CREDIT AMOUNT | 9 | 12 | 216 - 227 | N |
|      | RECORD TERMINUS CHARACTER | | 1 | 228 - 228 | "#" |

| Form **4255** (Rev. August 2000) Department of the Treasury Internal Revenue Service | **Recapture of Investment Credit** ▶ **Attach to your income tax return.** | OMB No. 1545-0166 Attachment Sequence No. **65** |
|---|---|---|

| Name(s) as shown on return | Identifying number |
|---|---|

| **Properties** | Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type. |
|---|---|
| **A** | |
| **B** | |
| **C** | |
| **D** | |

### Original Investment Credit

| Computation Steps: (see Specific Instructions) | | Properties | | | |
|---|---|---|---|---|---|
| | | **A** | **B** | **C** | **D** |
| **1** Original rate of credit | **1** | | | | |
| **2** Cost or other basis | **2** | | | | |
| **3** Original credit. Multiply line 2 by the percentage on line 1. | **3** | | | | |
| **4** Date property was placed in service | **4** | / / | / / | / / | / / |
| **5** Date property ceased to be qualified investment credit property | **5** | / / | / / | / / | / / |
| **6** Number of full years between the date on line 4 and the date on line 5 | **6** | | | | |

### Recapture Tax

| | | | | | |
|---|---|---|---|---|---|
| **7** Recapture percentage (see instructions) | **7** | | | | |
| **8** Tentative recapture tax. Multiply line 3 by the percentage on line 7. | **8** | | | | |

| | | |
|---|---|---|
| **9** Add all the amounts on line 8 | **9** | |
| **10** Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) | **10** | |
| **11** Add lines 9 and 10 | **11** | |
| **12** Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions | **12** | |
| **13** Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions. | **13** | |

## General Instructions

*Section references are to the Internal Revenue Code unless otherwise noted.*

### Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

### Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

● You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

● You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.

● The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.

● Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.

● Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.

● Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.

● You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.

● A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

**Exceptions to recapture.** Recapture of the investment credit does not apply to the following.

● A transfer because of the death of the taxpayer.

● A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Form **4255** (Rev. 8-2000)

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------|------|------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0635 |
| | 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 | IDENTIFYING NUMBER | | 9 | 43 - | 51 | N |
| *0010 | PROPERTY DESCRIPTION 1 | A | 56 | 52 - | 107 | A/N OR "STMbnn" |
| +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 | MMDDYYYY |
| +0090 | DATE PROPERTY QUALIFICATION 1 | 5A | 8 | 146 - | 153 | MMDDYYYY |
| +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 | MMDDYYYY |
| 0210 | DATE PROPERTY QUALIFICATION 2 | 5B | 8 | 268 - | 275 | MMDDYYYY |
| 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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|---------------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0250 | PROPERTY DESCRIPTION 3 | C | 56 | 296 - 351 | A/N                    \| |
| 0260 | ORIGINAL RATE 3 | 1C | 6 | 352 - 357 | N |
| 0263 | COST OR OTHER BASIS 3 | 2C | 12 | 358 - 369 | N |
| 0320 | ORIGINAL CREDIT 3 | 3C | 12 | 370 - 381 | N |
| 0324 | DATE PROPERTY PLACED<br>IN SERVICE 3 | 4C | 8 | 382 - 389 | MMDDYYYY |
| 0330 | DATE PROPERTY QUALIFICATION 3 | 5C | 8 | 390 - 397 | MMDDYYYY |
| 0340 | NUMBER OF FULL YEARS<br>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                    \| |
| 0380 | ORIGINAL RATE 4 | 1D | 6 | 474 - 479 | N |
| 0383 | COST OR OTHER BASIS 4 | 2D | 12 | 480 - 491 | N |
| 0440 | ORIGINAL CREDIT 4 | 3D | 12 | 492 - 503 | N |
| 0444 | DATE PROPERTY PLACED<br>IN SERVICE 4 | 4D | 8 | 504 - 511 | MMDDYYYY |
| 0450 | DATE PROPERTY QUALIFICATION 4 | 5D | 8 | 512 - 519 | MMDDYYYY |
| 0460 | NUMBER OF FULL YEARS<br>BETWEEN DATES 4 | 6D | 2 | 520 - 521 | N, "00" OR BLANK |
| 0470 | RECAPTURE PERCENTAGE 4 | 7D | 6 | 522 - 527 | N |
| 0480 | TENTATIVE RECAPTURE TAX 4 | 8D | 12 | 528 - 539 | N |
| 0483 | "TAX FROM ATTACHED" LITERAL | 9 | 17 | 540 - 556 | "TAX FROM ATTACHED"<br>OR BLANK |
| 0486 | TAX AMOUNT | 9 | 12 | 557 - 568 | N |
| 0490 | TENTATIVE TOTAL RECAPTURE TAX | 9 | 12 | 569 - 580 | N |
| *0495 | RECAPTURE TAX STATEMENT | 10 | 6 | 581 - 586 | "STMbnn" OR BLANK |
| 0500 | TAX FROM PROPERTY CEASING TO<br>BE AT RISK | 10 | 12 | 587 - 598 | N |
| 0510 | TOTAL RECAPTURE TAX | 11 | 12 | 599 - 610 | N |
| 0520 | PORTION OF ORIGINAL CREDIT | 12 | 12 | 611 - 622 | N |
| 0530 | TOTAL TAX INCREASE | 13 | 12 | 623 - 634 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 635 - 635 | "#" |

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

# Depreciation and Amortization
## (Including Information on Listed Property)

► See separate instructions.     ► Attach this form to your return.

OMB No. 1545-0172

**2000**

Attachment
Sequence No. **67**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|

## Part I   Election To Expense Certain Tangible Property (Section 179)
**Note:** *If you have any "listed property," complete Part V before you complete Part I.*

| | | | |
|---|---|---|---|
| 1 | Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions . . | **1** | $20,000 |
| 2 | Total cost of section 179 property placed in service. See page 2 of the instructions . . . . | **2** | |
| 3 | Threshold cost of section 179 property before reduction in limitation . . . . . . . . . | **3** | $200,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . | **4** | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions . . . . . . . . . . . . . . . . | **5** | |

| (a) Description of property | (b) Cost (business use only) | (c) Elected cost | |
|---|---|---|---|
| **6** | | | |
| | | | |

| | | | |
|---|---|---|---|
| 7 | Listed property. Enter amount from line 27 . . . . . . . . . . | **7** | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . | **8** | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 . . . . . . . . . . | **9** | |
| 10 | Carryover of disallowed deduction from 1999. See page 3 of the instructions . . . . . . | **10** | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | **11** | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . | **12** | |
| 13 | Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12 ► | **13** | |

**Note:** *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

## Part II   MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

### Section A—General Asset Account Election

14   If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions . . . . . . . . . . . . . . . ► ☐

### Section B—General Depreciation System (GDS) (See page 3 of the instructions.)

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|
| **15a** 3-year property | | | | | | |
| **b** 5-year property | | | | | | |
| **c** 7-year property | | | | | | |
| **d** 10-year property | | | | | | |
| **e** 15-year property | | | | | | |
| **f** 20-year property | | | | | | |
| **g** 25-year property | | | 25 yrs. | | S/L | |
| **h** Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | 27.5 yrs. | MM | S/L | |
| **i** Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

### Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions.)

| (a) Classification of property | (b) | (c) | (d) Recovery period | (e) | (f) Method | (g) |
|---|---|---|---|---|---|---|
| **16a** Class life | | | | | S/L | |
| **b** 12-year | | | 12 yrs. | | S/L | |
| **c** 40-year | | | 40 yrs. | MM | S/L | |

## Part III   Other Depreciation (Do not include listed property.) (See page 5 of the instructions.)

| | | | |
|---|---|---|---|
| 17 | GDS and ADS deductions for assets placed in service in tax years beginning before 2000 . | **17** | |
| 18 | Property subject to section 168(f)(1) election . . . . . . . . . . . . . . . | **18** | |
| 19 | ACRS and other depreciation . . . . . . . . . . . . . . . . . . . | **19** | |

## Part IV   Summary (See page 6 of the instructions.)

| | | | |
|---|---|---|---|
| 20 | Listed property. Enter amount from line 26 . . . . . . . . . . . . . . . . | **20** | |
| 21 | **Total.** Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | **21** | |
| 22 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . | **22** | |

For Paperwork Reduction Act Notice, see page 9 of the instructions.     Cat. No. 12906N     Form **4562** (2000)

| **Part V** | **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.) |
|---|---|

**Note:** *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

### Section A—Depreciation and Other Information (Caution: *See page 7 of the instructions for limits for passenger automobiles.*)

**23a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **23b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|---|---|---|---|---|---|---|---|---|
| **24** Property used more than 50% in a qualified business use (See page 6 of the instructions.): | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| **25** Property used 50% or less in a qualified business use (See page 6 of the instructions.): | | | | | | | | |
| | | % | | | | S/L – | | |
| | | % | | | | S/L – | | |
| | | % | | | | S/L – | | |

**26** Add amounts in column (h). Enter the total here and on line 20, page 1 . . . . . . | **26** | |
**27** Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . . . . . . . . . | **27** | |

### Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **28** Total business/investment miles driven during the year (**do not** include commuting miles– see page 1 of the instructions) . . . . | | | | | | | | | | | | |
| **29** Total commuting miles driven during the year | | | | | | | | | | | | |
| **30** Total other personal (noncommuting) miles driven . . . . . . . . . | | | | | | | | | | | | |
| **31** Total miles driven during the year. Add lines 28 through 30. . . . . | | | | | | | | | | | | |
| | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** |
| **32** Was the vehicle available for personal use during off-duty hours? . . . . | | | | | | | | | | | | |
| **33** Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| **34** Is another vehicle available for personal use? . . . . . . . . | | | | | | | | | | | | |

### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons. See page 8 of the instructions.

| | **Yes** | **No** |
|---|---|---|
| **35** Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | |
| **36** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . | | |
| **37** Do you treat all use of vehicles by employees as personal use? . . . . . . . . . . . . . . | | |
| **38** Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . . . . . . . . . . . | | |
| **39** Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions . . | | |

**Note:** *If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles.*

| **Part VI** | **Amortization** |
|---|---|

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---|---|---|---|---|
| **40** Amortization of costs that begins during your 2000 tax year (See page 8 of the instructions.): | | | | | |
| | | | | | |
| | | | | | |

**41** Amortization of costs that began before 2000 . . . . . . . . . . . . . . . . | **41** | |
**42** **Total.** Add amounts in column (f). See page 9 of the instructions for where to report . . . | **42** | |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------|------|-------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0829 |
| | 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<br>NUMBER | | 9 | 26 - | 34 | N<br>nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0005 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N<br>0000001 -<br>9999999 |
| 0010 | IDENTIFYING NUMBER | | 9 | 43 - | 51 | N |
| 0020 | BUSINESS OR ACTIVITY | | 30 | 52 - | 81 | A/N                   | |
| 0030 | TOTAL COST OF SEC 179<br>PROPERTY PLACED IN SERVICE<br>DURING TAX YEAR | PT I<br>2 | 12 | 82 - | 93 | N |
| 0040 | REDUCTION IN LIMITATION<br>(LINE 2 MINUS LINE 3) | PT I<br>4 | 12 | 94 - | 105 | N |
| 0050 | DOLLAR LIMITATION<br>FOR TAX YEAR<br>(LINE 1 MINUS LINE 4) | PT I<br>5 | 12 | 106 - | 117 | N |
| 0060 | DESCRIPTION<br>PROPERTY 1 | PT I<br>6(a) | 20 | 118 - | 137 | A/N                   | |
| 0070 | DEPRECIATION COST<br>PROPERTY 1 | PT I<br>6(b) | 12 | 138 - | 149 | N |
| 0080 | DEPRECIATION ELECTED COST<br>PROPERTY 1 | PT I<br>6(c) | 12 | 150 - | 161 | N |
| 0090 | DESCRIPTION<br>PROPERTY 2 | PT I<br>6(a) | 20 | 162 - | 181 | A/N                   | |
| 0100 | DEPRECIATION COST<br>PROPERTY 2 | PT I<br>6(b) | 12 | 182 - | 193 | N |
| 0110 | DEPRECIATION ELECTED COST<br>PROPERTY 2 | PT I<br>6(c) | 12 | 194 - | 205 | N |
| *0115 | EXPENSE ELECTION | PT I<br>L 6 | 6 | 206 - | 211 | "STMbnn" OR BLANK |

     NOTE:  USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
            INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 6.
            A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| 0120 | LISTED PROPERTY<br>(AMOUNT FROM LINE 27) | PT I<br>7 | 12 | 212 - | 223 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0130 | TOTAL ELECTED COST OF<br>SEC 179 PROPERTY<br>(ADD LINES 6c AND 7c) | PT I<br>8 | 12 | 224 - 235 | N |
| 0140 | TENTATIVE DEDUCTION<br>(LESSER OF LINE 5 OR 8) | PT I<br>9 | 12 | 236 - 247 | N |
| 0150 | CARRYOVER OF<br>DISALLOWED DEDUCTION | PT I<br>10 | 12 | 248 - 259 | N |
| 0160 | TAXABLE INCOME LIMITATION<br>FOR TAX YEAR | PT I<br>11 | 12 | 260 - 271 | N |
| 0170 | SEC 179 EXPENSE DEDUCTION<br>(ADD LINES 9 AND 10) | PT I<br>12 | 12 | 272 - 283 | N |
| 0180 | CARRYOVER FORWARD OF<br>DISALLOWED DEDUCTION<br>(ADD LINES 9 AND 10<br>LESS LINE 12) | PT I<br>13 | 12 | 284 - 295 | N |
| 0185 | GROUP ANY ASSETS | 14 | 1 | 296 - 296 | "X" OR BLANK |
| 0190 | MACRS 3-YR PROPERTY<br>BASIS FOR DEPRECIATION | PT II<br>15a(c) | 12 | 297 - 308 | N |
| 0200 | MACRS 3-YR PROPERTY<br>RECOVERY PERIOD | PT II<br>15a(d) | 2 | 309 - 310 | N |
| 0210 | MACRS 3-YR PROPERTY<br>CONVENTION | PT II<br>15a(e) | 2 | 311 - 312 | "HY", "MQ" OR "MM" |
| 0220 | MACRS 3-YR PROPERTY<br>METHOD | PT II<br>15 a(f) | 7 | 313 - 319 | A/N |
| 0230 | MARCS 3-YR PROPERTY<br>DEPRECIATION DEDUCTION | PT II<br>15a(g) | 12 | 320 - 331 | N |
| 0240 | MACRS 5-YR PROPERTY<br>BASIS FOR DEPRECIATION | PT II<br>15b(c) | 12 | 332 - 343 | N |
| 0250 | MACRS 5-YR PROPERTY<br>RECOVERY PERIOD | PT II<br>15b(d) | 2 | 344 - 345 | N |
| 0260 | MACRS 5-YR PROPERTY<br>CONVENTION | PT II<br>15b(e) | 2 | 346 - 347 | "HY", "MQ" OR "MM" |
| 0270 | MACRS 5-YR PROPERTY<br>METHOD | PT II<br>15b(f) | 7 | 348 - 354 | A/N |
| 0280 | MACRS 5-YR PROPERTY<br>DEPRECIATION DEDUCTION | PT II<br>15b(g) | 12 | 355 - 366 | N |
| 0290 | MACRS 7-YR PROPERTY<br>BASIS FOR DEPRECIATION | PT II<br>15c(c) | 12 | 367 - 378 | N |
| 0300 | MACRS 7-YR PROPERTY<br>RECOVERY PERIOD | PT II<br>15c(d) | 2 | 379 - 380 | N |
| 0310 | MACRS 7-YR PROPERTY<br>CONVENTION | PT II<br>15c(e) | 2 | 381 - 382 | "HY", "MQ" OR "MM" |

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FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS   FIELD
NO.                              REF.                       DESCRIPTION
----  -------------------------  ----   ------ ----   ----  --------------------
0320  MACRS 7-YR PROPERTY        PT II     7   383 -  389   A/N                    |
      METHOD                     15c(f)

0330  MACRS 7-YR PROPERTY        PT II    12   390 -  401   N
      DEPRECIATION DEDUCTION     15c(g)

0340  MACRS 10-YR PROPERTY       PT II    12   402 -  413   N
      BASIS FOR DEPRECIATION     15d(c)

0350  MACRS 10-YR PROPERTY       PT II     2   414 -  415   N
      RECOVERY PERIOD            15d(d)

0360  MACRS 10-YR PROPERTY       PT II     2   416 -  417   "HY", "MQ" OR "MM"
      10-YEAR PROPERTY           15d(e)
      CONVENTION

0370  MACRS 10-YR PROPERTY       PT II     7   418 -  424   A/N                    |
      METHOD                     15d(f)

0380  MACRS 10-YR PROPERTY       PT II    12   425 -  436   N
      DEPRECIATION DEDUCTION     15d(g)

0390  MACRS 15-YR PROPERTY       PT II    12   437 -  448   N
      BASIS FOR DEPRECIATION     15e(c)

0400  MACRS 15-YR PROPERTY       PT II     2   449 -  450   N
      RECOVERY PERIOD            15e(d)

0410  MACRS 15-YR PROPERTY       PT II     2   451 -  452   "HY", "MQ" OR "MM"
      CONVENTION                 15e(e)

0420  MACRS 15-YR PROPERTY       PT II     7   453 -  459   A/N                    |
      METHOD                     15e(f)

0430  MACRS 15-YR PROPERTY       PT II    12   460 -  471   N
      DEPRECIATION DEDUCTION     15e(g)

0440  MACRS 20-YR PROPERTY       PT II    12   472 -  483   N
      BASIS FOR DEPRECIATION     15f(c)

0450  MACRS 20-YR PROPERTY       PT II     2   484 -  485   N
      RECOVERY PERIOD            15f(d)

0460  MACRS 20-YR PROPERTY       PT II     2   486 -  487   "HY", "MQ" OR "MM"
      CONVENTION                 15f(e)

0470  MACRS 20-YR PROPERTY       PT II     7   488 -  494   A/N                    |
      METHOD                     15f(f)

0480  MACRS 20-YR PROPERTY       PT II    12   495 -  506   N
      DEPRECIATION DEDUCTION     15f(g)

0482  MACRS 25-YR PROPERTY       PT II    12   507 -  518   N
      BASIS FOR DEPRECIATION     15g(c)

0484  MACRS 25-YR PROPERTY       PT II     2   519 -  520   "HY", "MQ" OR "MM"
      CONVENTION                 15g(e)

0486  MACRS 25-YR PROPERTY       PT II    12   521 -  532   N
      DEPRECIATION DEDUCTION     15g(g)
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| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------|
| 0490 | MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE | PT II 15h(b) | 6 | 533 - 538 | FORMAT:  MMYYYY OR BLANK |
| 0500 | MACRS RESIDENTAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION | PT II 15h(c) | 12 | 539 - 550 | N |
| 0510 | MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION | PT II 15h(g) | 12 | 551 - 562 | N |
| 0520 | MACRS RESIDENTAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE | PT II 15h(b) | 6 | 563 - 568 | FORMAT:  MMYYYY OR BLANK |
| 0530 | MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION | PT II 15h(c) | 12 | 569 - 580 | N |
| 0540 | MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION | PT II 15h(g) | 12 | 581 - 592 | N |
| 0550 | MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE | PT II 15i(b) | 6 | 593 - 598 | FORMAT:  MMYYYY OR BLANK |
| 0560 | MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION | PT II 15i(c) | 12 | 599 - 610 | N |
| 0570 | MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION | PT II 15i(g) | 12 | 611 - 622 | N |
| 0580 | MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE | PT II 15i(b) | 6 | 623 - 628 | FORMAT:  MMYYYY OR BLANK |
| 0590 | MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION | PT II 15i(c) | 12 | 629 - 640 | N |
| 0595 | MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD | PT II 15i(d) | 2 | 641 - 642 | N |
| 0600 | MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION | PT II 15i(g) | 12 | 643 - 654 | N |
| 0610 | ADS (CLASS LIFE) BASIS FOR DEPRECIATION | PT II 16a(c) | 12 | 655 - 666 | N |
| 0620 | ADS (CLASS LIFE) RECOVERY PERIOD | PT II 16a(d) | 2 | 667 - 668 | N |
| 0630 | ADS (CLASS LIFE) CONVENTION | PT II 16a(e) | 2 | 669 - 670 | "HY", "MQ" OR "MM" |

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FIELD IDENTIFICATION            FORM   LENGTH CHAR - POS   FIELD
NO.                             REF.                       DESCRIPTION
----  ------------------------- ----   ------ ----   ----  --------------------
0640  ADS (CLASS LIFE)          PT II    12   671 - 682  N
      DEDUCTION DEPRECIATION    16a(g)

0650  ADS (12-YR)               PT II    12   683 - 694  N
      BASIS FOR DEPRECIATION    16b(c)

0660  ADS (12 YEAR)             PT II     2   695 - 696  "HY", "MQ" OR "MM"
      CONVENTION                16b(e)

0670  ADS (12-YEAR)             PT II    12   697 - 708  N
      DEPRECIATION DEDUCTION    16b(g)

0680  ADS (40-YEAR)             PT II     6   709 - 714  FORMAT:  MMYYYY OR
      DATE PLACED IN SERVICE    16c(b)                     BLANK

0690  ADS (40-YEAR)             PT II    12   715 - 726  N
      BASIS FOR DEPRECIATION    16c(c)

0700  ADS (40-YEAR)             PT II    12   727 - 738  N
      DEPRECIATION DEDUCTION    16c(g)

*0705 MACRS DEPRECIATION        PT II     6   739 - 744  "STMbnn" OR BLANK    |
                                L 15
      NOTE:  USE FIELD #0705 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
             INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 15.
             A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0710  GDS AND ADS               PT III   12   745 - 756  N
      DEDUCTION FOR ASSETS      17
      PLACED IN SERVICE
      IN PREVIOUS TAX YEARS

0720  PROPERTY SUBJECT TO       PT III   12   757 - 768  N
      SECTION 168(f)(1)         18
      ELECTION

@0730 PROPERTY SUBJECT TO       PT III    6   769 - 774  "STMbnn" OR
      SECTION 168(f)(1)         18                         BLANK
      ELECTION

0740  ACRS AND/OR OTHER         PT III   12   775 - 786  N
      DEPRECIATION              19

0760  LISTED PROPERTY           PT IV    12   787 - 798  N
      (AMOUNT FROM LINE 26)     20

0770  TOTAL                     PT IV    12   799 - 810  N
                                21

0780  ASSETS                    PT IV    12   811 - 822  N
                                22

*0790 50-YR PROPERTY                      6   823 - 828  "STMbnn" OR BLANK

      RECORD TERMINUS CHARACTER           1   829 - 829  "#"
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| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|------------------------------|------|--------|------|------|-------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0887 |
| | 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 (EIN) | | 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 23(a) | 1 | 43 - | 43 | "X" OR BLANK   &#124; |
| 0815 | EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY - NO BOX | PT V SEC A 23(a) | 1 | 44 - | 44 | "X" OR BLANK   &#124; |
| 0820 | EVIDENCE WRITTEN YES BOX | PT V SEC A 23(b) | 1 | 45 - | 45 | "X" OR BLANK   &#124; |
| 0825 | EVIDENCE WRITTEN - NO BOX | PT V SEC A 23(b) | 1 | 46 - | 46 | "X" OR BLANK   &#124; |
| 0840 | DEPRECIATION ITEM 1 DESCRIPTION | PT V SEC A 24(a) | 10 | 47 - | 56 | A/N |
| 0850 | DEPRECIATION ITEM 1 DATE PLACED IN SERVICE | PT V SEC A 24(b) | 8 | 57 - | 64 | FORMAT:  MMDDYYYY OR BLANK |
| 0860 | DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE | PT V SEC A 24(c) | 6 | 65 - | 70 | N |
| 0870 | DEPRECIATION ITEM 1 COST OR OTHER BASIS | PT V SEC A 24(d) | 12 | 71 - | 82 | N |
| 0880 | DEPRECIATION ITEM 1 BASIS - BUSINESS USE | PT V SEC A 24(e) | 12 | 83 - | 94 | N |
| 0890 | DEPRECIATION ITEM 1 RECOVERY PERIOD | PT V SEC A 24(f) | 2 | 95 - | 96 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------|------|------|------|------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0900 | DEPRECIATION ITEM 1 METHOD/CONVENTION | PT V SEC A 24(g) | 7 | 97 - 103 | A/N                        \| |
| 0910 | DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION | PT V SEC A 24(h) | 12 | 104 - 115 | N |
| 0920 | DEPRECIATIION ITEM 1 SECTION 179 EXPENSE | PT V SEC A 24(i) | 12 | 116 - 127 | N |
| 0930 | DEPRECIATION ITEM 2 DESCRIPTION | PT V SEC A 24(a) | 10 | 128 - 137 | A/N |
| 0940 | DEPRECIATION ITEM 2 DATE PLACED IN SERVICE | PT V SEC A 24(b) | 8 | 138 - 145 | FORMAT:  MMDDYYYY OR BLANK |
| 0950 | DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE | PT V SEC A 24(c) | 6 | 146 - 151 | N |
| 0960 | DEPRECIATION ITEM 2 COST OR OTHER BASIS | PT V SEC A 24(d) | 12 | 152 - 163 | N |
| 0970 | DEPRECIATION ITEM 2 BASIS-BUSINESS USE | PT V SEC A 24(e) | 12 | 164 - 175 | N |
| 0980 | DEPRECIATION ITEM 2 RECOVERY PERIOD | PT V SEC A 24(f) | 2 | 176 - 177 | N |
| 0990 | DEPRECIATION ITEM 2 METHOD/CONVENTION | PT V SEC A 24(g) | 7 | 178 - 184 | A/N                        \| |
| 1000 | DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION | PT V SEC A 24(h) | 12 | 185 - 196 | N |
| 1010 | DEPRECIATION ITEM 2 SECTION 179 EXPENSE | PT V SEC A 24(i) | 12 | 197 - 208 | N |
| 1020 | DEPRECIATION ITEM 3 DESCRIPTION | PT V SEC A 24(a) | 10 | 209 - 218 | A/N |
| 1030 | DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE | PT V SEC A 24(b) | 8 | 219 - 226 | FORMAT:  MMDDYYYY OR BLANK |
| 1040 | DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE | PT V SEC A 24(c) | 6 | 227 - 232 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| ---- | ---------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 1050 | DEPRECIATION ITEM 3 COST OR OTHER BASIS | PT V SEC A 24(d) | 12 | 233 - 244 | N |
| 1060 | DEPRECIATION ITEM 3 BASIS-BUSINESS USE | PT V SEC A 24(e) | 12 | 245 - 256 | N |
| 1070 | DEPRECIATION ITEM 3 RECOVERY PERIOD | PT V SEC A 24(f) | 2 | 257 - 258 | N |
| 1080 | DEPRECIATION ITEM 3 METHOD/CONVENTION | PT V SEC A 24(g) | 7 | 259 - 265 | A/N |
| 1090 | DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION | PT V SEC A 24(h) | 12 | 266 - 277 | N |
| 1100 | DEPRECIATION ITEM 3 SECTION 179 EXPENSE | PT V SEC A 24(i) | 12 | 278 - 289 | N |
| *1105 | LISTED PROPERTY LINE 24 | PT V SEC A 24 | 6 | 290 - 295 | "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 4
PAGE RECORDS, 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 25(a) | 10 | 296 - 305 | A/N |
| 1130 | DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE | PT V SEC A 25(b) | 8 | 306 - 313 | FORMAT:  MMDDYYYY BLANK |
| 1140 | DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE | PT V SEC A 25(c) | 6 | 314 - 319 | N |
| 1150 | DEPRECIATION ITEM 1 COST OR OTHER BASIS | PT V SEC A 25(d) | 12 | 320 - 331 | N |
| 1160 | DEPRECIATION ITEM 1 BASIS-BUSINESS USE | PT V SEC A 25(e) | 12 | 332 - 343 | N |
| 1170 | DEPRECIATION ITEM 1 RECOVERY PERIOD | PT V SEC A 25(f) | 2 | 344 - 345 | N |
| 1175 | DEPRECIATION ITEM 1 METHOD/CONVENTION | PT V SEC A 25(g) | 3 | 346 - 348 | "HY", "MQ", "MM" OR "PRE" |

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SECTION  9.49    FORM 4562 - PAGE 2

FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS  FIELD
NO.                               REF.                      DESCRIPTION
----  -----------------------     ----   ------ ----   ---- --------------------
1180  DEPRECIATION ITEM 1         PT V    12  349 -  360 N
      DEPRECIATION DEDUCTION      SEC A
                                  25(h)


1190  DEPRECIATION ITEM 2         PT V    10  361 -  370 A/N
      DESCRIPTION                 SEC A
                                  25(a)


1200  DEPRECIATIION ITEM 2        PT V     8  371 -  378 FORMAT:  MMDDYYYY
      DATE PLACED IN SERVICE      SEC A                   OR BLANK
                                  25(b)


1210  DEPRECIATION ITEM 2         PT V     6  379 -  384 N
      BUSINESS USE PERCENTAGE     SEC A
                                  25(c)


1220  DEPRECIATION ITEM 2         PT V    12  385 -  396 N
      COST OR OTHER BASIS         SEC A
                                  25(d)


1230  DEPRECIATION ITEM 2         PT V    12  397 -  408 N
      BASIS-BUSINESS USE          SEC A
                                  25(e)


1240  DEPRECIATION ITEM 2         PT V     2  409 -  410 N
      RECOVERY PERIOD             SEC A
                                  25(f)


1245  DEPRECIATION ITEM 2         PT V     3  411 -  413 "HY", "MQ", "MM"
      METHOD/CONVENTION           SEC A                   OR "PRE"
                                  25(g)


1250  DEPRECIATION ITEM 2         PT V    12  414 -  425 N
      DEPRECIATION DEDUCTION      SEC A
                                  25(h)


1260  DEPRECIATION ITEM 3         PT V    10  426 -  435 A/N
      DESCRIPTION                 SEC A
                                  25(a)


1270  DEPRECIATIION ITEM 3        PT V     8  436 -  443 FORMAT:  MMDDYYYY
      DATE PLACED IN SERVICE      SEC A                   BLANK
                                  25(b)


1280  DEPRECIATION ITEM 3         PT V     6  444 -  449 N
      BUSINESS USE PERCENTAGE     SEC A
                                  25(c)


1290  DEPRECIATION ITEM 3         PT V    12  450 -  461 N
      COST OR OTHER BASIS         SEC A
                                  25(d)


1300  DEPRECIATION ITEM 3         PT V    12  462 -  473 N
      BASIS-BUSINESS USE          SEC A
                                  25(e)


1310  DEPRECIATION ITEM 3         PT V     2  474 -  475 N
      RECOVERY PERIOD             SEC A
                                  25(f)
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|---------------|------|--------|------------|-------------|
| 1315 | DEPRECIATION ITEM 3<br>METHOD/CONVENTION | PT V<br>SEC A<br>25(g) | 3 | 476 - 478 | "HY", "MQ", "MM"<br>OR "PRE" |
| 1320 | DEPRECIATION ITEM 3<br>DEPRECIATION DEDUCTION | PT V<br>SEC A<br>25(h) | 12 | 479 - 490 | N |
| *1325 | LISTED PROPERTY<br>LINE 25 | PT V<br>SEC A<br>25 | 6 | 491 - 496 | "STMbnn"<br>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 4
PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| | | | | | |
|------|---------------|------|--------|------------|-------------|
| 1330 | TOTAL<br>(ADD AMOUNTS COL h) | PT V<br>SEC A 26 | 12 | 497 - 508 | N |
| 1340 | TOTAL<br>(ADD AMOUNTS COL i) | PT V<br>SEC A 27 | 12 | 509 - 520 | N |
| 1350 | TOTAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 1 | PT V<br>SEC B<br>28(a) | 6 | 521 - 526 | N |
| 1360 | TOTAL COMMUTING MILES<br>DRIVEN DURING YEAR<br>VEHICLE 1 | PT V<br>SEC B<br>29(a) | 6 | 527 - 532 | N |
| 1370 | TOTAL OTHER PERSONAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 1 | PF V<br>SEC B<br>30(a) | 6 | 533 - 538 | N |
| 1380 | TOTAL MILES DRIVEN DURING<br>YEAR ADD LINES 28 - 30<br>VEHICLE 1 | PT V<br>SEC B<br>31(a) | 6 | 539 - 544 | N |
| 1390 | WAS VEHICLE AVAILABLE<br>FOR PERSONAL USE<br>VEHICLE 1 YES BOX | PT V<br>SEC B<br>32(a) | 1 | 545 - 545 | "X" OR BLANK |
| 1395 | WAS VEHICLE AVAILABLE FOR<br>PERSONAL USE VEHICLE 1 -<br>NO BOX | PT V<br>SEC B<br>32(a) | 1 | 546 - 546 | "X" OR BLANK |
| 1400 | WAS VEHICLE USED BY MORE<br>THAN 5% OWNER OR RELATED<br>PERSON - VEHICLE 1 YES BOX | PT V<br>SEC B<br>33(a) | 1 | 547 - 547 | "X" OR BLANK |
| 1405 | WAS VEHICLE USED BY MORE THAN<br>5% OWNER OR RELATED PERSON -<br>VEHICLE 1 - NO BOX | PT V<br>SEC B<br>33(a) | 1 | 548 - 548 | "X" OR BLANK |
| 1410 | IS ANOTHER VEHICLE<br>AVAILABLE FOR PERSONAL USE<br>VEHICLE 1 YES BOX | PT V<br>SEC B<br>34(a) | 1 | 549 - 549 | "X" OR BLANK |
| 1415 | IS ANOTHER VEHICLE AVAILABLE<br>FOR PERSONAL USE VEHICLE 1 -<br>NO BOX | PT V<br>SEC B<br>34(a) | 1 | 550 - 550 | "X" OR BLANK |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 1420 | TOTAL MILES DRIVEN DURING YEAR VEHICLE 2 | PT V SEC B 28(b) | 6 | 551 - 556 | N |
| 1430 | TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2 | PT V SEC B 29(b) | 6 | 557 - 562 | N |
| 1440 | TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2 | PF V SEC B 30(b) | 6 | 563 - 568 | N |
| 1450 | TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 2 | PT V SEC B 31(b) | 6 | 569 - 574 | N |
| 1460 | WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 YES BOX | PT V SEC B 32(b) | 1 | 575 - 575 | "X" OR BLANK |
| 1465 | WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 - NO BOX | PT V SEC B 32(b) | 1 | 576 - 576 | "X" OR BLANK |
| 1470 | WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 YES BOX | PT V SEC B 33(b) | 1 | 577 - 577 | "X" OR BLANK |
| 1475 | WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 - NO BOX | PT V SEC B 33(b) | 1 | 578 - 578 | "X" OR BLANK |
| 1480 | IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 YES BOX | PT V SEC B 34(b) | 1 | 579 - 579 | "X" OR BLANK |
| 1485 | IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 - NO BOX | PT V SEC B 34(b) | 1 | 580 - 580 | "X" OR BLANK |
| 1490 | TOTAL MILES DRIVEN DURING YEAR VEHICLE 3 | PT V SEC B 28(c) | 6 | 581 - 586 | N |
| 1500 | TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3 | PT V SEC B 29(c) | 6 | 587 - 592 | N |
| 1510 | TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3 | PF V SEC B 30(c) | 6 | 593 - 598 | N |
| 1520 | TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 3 | PT V SEC B 31(c) | 6 | 599 - 604 | N |
| 1530 | WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 YES BOX | PT V SEC B 32(c) | 1 | 605 - 605 | "X" OR BLANK |

```
FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
----  --------------------------  ----  ------ ----   ----  --------------------

1535  WAS VEHICLE AVAILABLE FOR   PT V    1 606 -  606  "X" OR BLANK      |
      PERSONAL USE VEHICLE 3 -    SEC B
      NO BOX                      32(c)

1540  WAS VEHICLE USED BY MORE    PT V    1 607 -  607  "X" OR BLANK        |
      THAN 5% OWNER OR RELATED    SEC B
      PERSON - VEHICLE 3 YES BOX  33(c)

1545  WAS VEHICLE USED BY MORE THAN PT V  1 608 -  608  "X" OR BLANK        |
      5% OWNER OR RELATED PERSON - SEC B
      VEHICLE 3 - NO BOX          33(c)

1550  IS ANOTHER VEHICLE          PT V    1 609 -  609  "X" OR BLANK        |
      AVAILABLE FOR PERSONAL USE  SEC B
      VEHICLE 3 YES BOX           34(c)

1555  IS ANOTHER VEHICLE AVAILABLE PT V   1 610 -  610  "X" OR BLANK      |
      FOR PERSONAL USE VEHICLE 3 - SEC B
      NO BOX                      34(c)

1560  TOTAL MILES                 PT V    6 611 -  616  N                  |
      DRIVEN DURING YEAR          SEC B
      VEHICLE 4                   28(d)

1570  TOTAL COMMUTING MILES       PT V    6 617 -  622  N                  |
      DRIVEN DURING YEAR          SEC B
      VEHICLE 4                   29(d)

1580  TOTAL OTHER PERSONAL MILES  PF V    6 623 -  628  N                  |
      DRIVEN DURING YEAR          SEC B
      VEHICLE 4                   30(d)

1590  TOTAL MILES DRIVEN DURING   PT V    6 629 -  634  N                  |
      YEAR ADD LINES 28 - 30      SEC B
      VEHICLE 4                   31(d)

1600  WAS VEHICLE AVAILABLE       PT V    1 635 -  635  "X" OR BLANK        |
      FOR PERSONAL USE            SEC B
      VEHICLE 4 YES BOX           32(d)

1605  WAS VEHICLE AVAILABLE FOR   PT V    1 636 -  636  "X" OR BLANK        |
      PERSONAL USE VEHICLE 4 -    SEC B
      NO BOX                      32(d)

1610  WAS VEHICLE USED BY MORE    PT V    1 637 -  637  "X" OR BLANK        |
      THAN 5% OWNER OR RELATED    SEC B
      PERSON - VEHICLE 4 YES BOX  33(d)

1615  WAS VEHICLE USED BY MORE THAN PT V  1 638 -  638  "X" OR BLANK        |
      5% OWNER OR RELATED PERSON - SEC B
      VEHICLE 4 - NO BOX          33(d)

1620  IS ANOTHER VEHICLE          PT V    1 639 -  639  "X" OR BLANK        |
      AVAILABLE FOR PERSONAL USE  SEC B
      VEHICLE 4 YES BOX           34(d)

1625  IS ANOTHER VEHICLE AVAILABLE PT V   1 640 -  640  "X" OR BLANK        |
      FOR PERSONAL USE VEHICLE 4 - SEC B
      NO BOX                      34(d)
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | --------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 1630 | TOTAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 5 | PT V<br>SEC B<br>28(e) | 6 | 641 - 646 | N |
| 1640 | TOTAL COMMUTING MILES<br>DRIVEN DURING YEAR<br>VEHICLE 5 | PT V<br>SEC B<br>29(e) | 6 | 647 - 652 | N |
| 1650 | TOTAL OTHER PERSONAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 5 | PF V<br>SEC B<br>30(e) | 6 | 653 - 658 | N |
| 1660 | TOTAL MILES DRIVEN DURING<br>YEAR - ADD LINES 28 - 30<br>VEHICLE 5 | PT V<br>SEC B<br>31(e) | 6 | 659 - 664 | N |
| 1670 | WAS VEHICLE AVAILABLE<br>FOR PERSONAL USE<br>VEHICLE 5 YES BOX | PT V<br>SEC B<br>32(e) | 1 | 665 - 665 | "X" OR BLANK |
| 1675 | WAS VEHICLE AVAILABLE FOR<br>PERSONAL USE VEHICLE 5 -<br>NO BOX | PT V<br>SEC B<br>32(e) | 1 | 666 - 666 | "X" OR BLANK |
| 1680 | WAS VEHICLE USED BY MORE<br>THAN 5% OWNER OR RELATED<br>PERSON - VEHICLE 5 YES BOX | PT V<br>SEC B<br>33(e) | 1 | 667 - 667 | "X" OR BLANK |
| 1685 | WAS VEHICLE USED BY MORE THAN<br>5% OWNER OR RELATED PERSON -<br>VEHICLE 5 - NO BOX | PT V<br>SEC B<br>33(e) | 1 | 668 - 668 | "X" OR BLANK |
| 1690 | IS ANOTHER VEHICLE<br>AVAILABLE FOR PERSONAL USE<br>VEHICLE 5 YES BOX | PT V<br>SEC B<br>34(e) | 1 | 669 - 669 | "X" OR BLANK |
| 1695 | IS ANOTHER VEHICLE AVAILABLE<br>FOR PERSONAL USE VEHICLE 5 -<br>NO BOX | PT V<br>SEC B<br>34(e) | 1 | 670 - 670 | "X" OR BLANK |
| 1700 | TOTAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 6 | PT V<br>SEC B<br>28(f) | 6 | 671 - 676 | N |
| 1710 | TOTAL COMMUTING MILES<br>DRIVEN DURING YEAR<br>VEHICLE 6 | PT V<br>SEC B<br>29(f) | 6 | 677 - 682 | N |
| 1720 | TOTAL OTHER PERSONAL MILES<br>DRIVEN DURING YEAR<br>VEHICLE 6 | PF V<br>SEC B<br>30(f) | 6 | 683 - 688 | N |
| 1730 | TOTAL MILES DRIVEN DURING<br>YEAR ADD LINES 28 - 30<br>VEHICLE 6 | PT V<br>SEC B<br>31(f) | 6 | 689 - 694 | N |
| *1735 | LISTED PROPERTY LINES 28-31 | PT V<br>SEC B | 6 | 695 - 700 | "STMbnn" OR BLANK |

NOTE:   USE FIELD #1735 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
        INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 28-31.
        A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- | ---- | -------------------- |
| 1740 | WAS VEHICLE AVAILABLE<br>FOR PERSONAL USE<br>VEHICLE 6 YES BOX | PT V<br>SEC B<br>32(f) | 1 | 701 - 701 | "X" OR BLANK |
| 1745 | WAS VEHICLE AVAILABLE FOR<br>PERSONAL USE VEHICLE 6 -<br>NO BOX | PT V<br>SEC B<br>32(f) | 1 | 702 - 702 | "X" OR BLANK |
| 1750 | WAS VEHICLE USED BY MORE<br>THAN 5% OWNER OR RELATED<br>PERSON - VEHICLE 6 YES BOX | PT V<br>SEC B<br>33(f) | 1 | 703 - 703 | "X" OR BLANK |
| 1755 | WAS VEHICLE USED BY MORE THAN<br>5% OWNER OR RELATED PERSON -<br>VEHICLE 6 - NO BOX | PT V<br>SEC B<br>33(f) | 1 | 704 - 704 | "X" OR BLANK |
| 1760 | IS ANOTHER VEHICLE<br>AVAILABLE FOR PERSONAL USE<br>VEHICLE 6 YES BOX | PT V<br>SEC B<br>34(f) | 1 | 705 - 705 | "X" OR BLANK |
| 1765 | IS ANOTHER VEHICLE AVAILABLE<br>FOR PERSONAL USE VEHICLE 6 -<br>NO BOX | PT V<br>SEC B<br>34(f) | 1 | 706 - 706 | "X" OR BLANK |
| *1768 | LISTED PROPERTY LINES 32-34 | PT V<br>SEC B | 6 | 707 - 712 | "STMbnn" OR BLANK |

NOTE:   USE FIELD #1768 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
        INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 32-34.
        A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 1770 | DO YOU MAINTAIN A WRITTEN<br>STATEMENT INCLUDING<br>COMMUTING YES BOX | PT V<br>SEC C<br>35 | 1 | 713 - 713 | "X" OR BLANK |
| 1775 | DO YOU MAINTAIN A WRITTEN<br>STATEMENT INCLUDING COMMUTING<br>NO BOX | PT V<br>SEC C<br>35 | 1 | 714 - 714 | "X" OR BLANK |
| 1780 | DO YOU MAINTAIN A WRITTEN<br>STATEMENT PROHIBITING<br>PERSONAL USE YES BOX | PT V<br>SEC C<br>36 | 1 | 715 - 715 | "X" OR BLANK |
| 1785 | DO YOU MAINTAIN A WRITTEN<br>STATEMENT PROHIBITING PERSONAL<br>USE - NO BOX | PT V<br>SEC C<br>36 | 1 | 716 - 716 | "X" OR BLANK |
| 1790 | DO YOU TREAT ALL USE OF<br>VEHICLES BY EMPLOYEES AS<br>PERSONAL USE YES BOX | PT V<br>SEC C<br>37 | 1 | 717 - 717 | "X" OR BLANK |
| 1795 | DO YOU TREAT ALL USE OF<br>VEHICLES BY EMPLOYEES AS<br>PERSONAL USE - NO BOX | PT V<br>SEC C<br>37 | 1 | 718 - 718 | "X" OR BLANK |
| 1800 | DO YOU PROVIDE MORE THAN<br>5 VEHICLES YES BOX | PT V<br>SEC C<br>38 | 1 | 719 - 719 | "X" OR BLANK |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|--------------------------------|---------|--------|------|------|--------------------|
| 1805 | DO YOU PROVIDE MORE THAN 5 VEHICLES - NO BOX | PT V SEC C 38 | 1 | 720 - | 720 | "X" OR BLANK |
| 1810 | DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE YES BOX | PT V SEC C 39 | 1 | 721 - | 721 | "X" OR BLANK |
| 1815 | DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE - NO BOX | PT V SEC C 39 | 1 | 722 - | 722 | "X" OR BLANK |
| 1830 | AMORTIZATION - DESCRIPTION OF PROPERTY - PROPERTY 1 | PT VI 40(a) | 20 | 723 - | 742 | A/N |
| 1840 | AMORTIZATION - DATE ACQUIRED PROPERTY 1 | PT VI 40(b) | 8 | 743 - | 750 | FORMAT:  MMDDYYYY OR BLANK |
| 1850 | AMORTIZATION - COST OR OTHER BASIS - PROPERTY 1 | PT VI 40(c) | 12 | 751 - | 762 | N |
| 1860 | AMORTIZATION - CODE SECTION PROPERTY 1 | PT VI 40(d) | 9 | 763 - | 771 | A/N |
| 1870 | AMORTIZATION – PERIOD OR PERCENTAGE – PROPERTY 1 | PT VI 40(e) | 6 | 772 - | 777 | N |
| 1880 | AMORTIZATION FOR THIS YEAR PROPERTY 1 | PT VI 40(f) | 12 | 778 - | 789 | N |
| 1890 | AMORTIZATION – DESCRIPTION OF PROPERTY – PROPERTY 2 | PT VI 40(a) | 20 | 790 - | 809 | A/N |
| 1900 | AMORTIZATION – DATE ACQUIRED PROPERTY 2 | PT VI 40(b) | 8 | 810 - | 817 | FORMAT:  MMDDYYYY OR BLANK |
| 1910 | AMORTIZATION – COST OR OTHER BASIS – PROPERTY 2 | PT VI 40(c) | 12 | 818 - | 829 | N |
| 1920 | AMORTIZATION – CODE SECTION PROPERTY 2 | PT VI 40(d) | 9 | 830 - | 838 | A/N |
| 1930 | AMORTIZATION – PERIOD OR PERCENTAGE – PROPERTY 2 | PT VI 40(e) | 6 | 839 - | 844 | N |
| 1940 | AMORTIZATION FOR THIS YEAR PROPERTY 2 | PT VI 40(f) | 12 | 845 - | 856 | N |
| 1950 | AMORTIZATION FOR PROP PLACED IN SERVICE PRIOR TO CURRENT YR | PT VI 41(f) | 12 | 857 - | 868 | N |
| 1960 | TOTAL | PT VI 42(f) | 12 | 869 - | 880 | N |
| *1965 | AMORTIZATION LINE 40 | PT VI 40 | 6 | 881 - | 886 | "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 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

    RECORD TERMINUS CHARACTER                 1  887 - 887  "#"

| Form **4684** | **Casualties and Thefts** | OMB No. 1545-0177 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service | ► See separate instructions.<br>► Attach to your tax return.<br>► Use a separate Form 4684 for each different casualty or theft. | **2000**<br>Attachment<br>Sequence No. **26** |

| Name(s) shown on tax return | Identifying number |
|---|---|

## SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

**1** Description of properties (show type, location, and date acquired for each):

Property **A** ......................................................................................................................

Property **B** ......................................................................................................................

Property **C** ......................................................................................................................

Property **D** ......................................................................................................................

| | | **Properties** (Use a separate column for each property lost or damaged from one casualty or theft.) | | | |
|---|---|---|---|---|---|
| | | **A** | **B** | **C** | **D** |
| **2** Cost or other basis of each property | **2** | | | | |
| **3** Insurance or other reimbursement (whether or not you filed a claim). See instructions<br>**Note:** *If line 2 is **more than** line 3, skip line 4.* | **3** | | | | |
| **4** Gain from casualty or theft. If line 3 is **more than** line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year | **4** | | | | |
| **5** Fair market value **before** casualty or theft | **5** | | | | |
| **6** Fair market value **after** casualty or theft | **6** | | | | |
| **7** Subtract line 6 from line 5 | **7** | | | | |
| **8** Enter the **smaller** of line 2 or line 7 | **8** | | | | |
| **9** Subtract line 3 from line 8. If zero or less, enter -0- | **9** | | | | |

| | | |
|---|---|---|
| **10** Casualty or theft loss. Add the amounts on line 9. Enter the total | **10** | |
| **11** Enter the amount from line 10 or $100, whichever is **smaller** | **11** | |
| **12** Subtract line 11 from line 10<br>**Caution:** *Use only one Form 4684 for lines 13 through 18.* | **12** | |
| **13** Add the amounts on line 12 of all Forms 4684 | **13** | |
| **14** Combine the amounts from line 4 of all Forms 4684 | **14** | |
| **15** ● If line 14 is **more than** line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).<br>● If line 14 is **less than** line 13, enter -0- here and continue with the form.<br>● If line 14 is **equal to** line 13, enter -0- here. Do not complete the rest of this section. | **15** | |
| **16** If line 14 is **less than** line 13, enter the difference | **16** | |
| **17** Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions | **17** | |
| **18** Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return | **18** | |

**For Paperwork Reduction Act Notice, see page 4 of the instructions.**    Cat. No. 12997O    Form **4684** (2000)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | Identifying number

## SECTION B—Business and Income-Producing Property

### Part I  Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

**19**  Description of properties (show type, location, and date acquired for each):

Property **A** .................................................................................................

Property **B** .................................................................................................

Property **C** .................................................................................................

Property **D** .................................................................................................

| | | **Properties** (Use a separate column for each property lost or damaged from one casualty or theft.) | | | |
| --- | --- | --- | --- | --- | --- |
| | | **A** | **B** | **C** | **D** |
| **20** Cost or adjusted basis of each property | 20 | | | | |
| **21** Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. **Note:** *If line 20 is **more than** line 21, skip line 22.* | 21 | | | | |
| **22** Gain from casualty or theft. If line 21 is **more than** line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year. | 22 | | | | |
| **23** Fair market value **before** casualty or theft | 23 | | | | |
| **24** Fair market value **after** casualty or theft | 24 | | | | |
| **25** Subtract line 24 from line 23 | 25 | | | | |
| **26** Enter the **smaller** of line 20 or line 25. **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.* | 26 | | | | |
| **27** Subtract line 21 from line 26. If zero or less, enter -0- | 27 | | | | |
| **28** Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). | | | 28 | | |

### Part II  Summary of Gains and Losses (from separate Parts I)

| (a) Identify casualty or theft | **(b)** Losses from casualties or thefts | | **(c)** Gains from casualties or thefts includible in income |
| --- | --- | --- | --- |
| | *(i)* Trade, business, rental or royalty property | *(ii)* Income-producing and employee property | |

#### Casualty or Theft of Property Held One Year or Less

| | | | | |
| --- | --- | --- | --- | --- |
| **29** | | ( ) | ( ) | |
| | | ( ) | ( ) | |
| **30** Totals. Add the amounts on line 29 | 30 | ( ) | ( ) | |
| **31** Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions | | | 31 | |
| **32** Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions | | | 32 | |

#### Casualty or Theft of Property Held More Than One Year

| | | | | |
| --- | --- | --- | --- | --- |
| **33** Casualty or theft gains from Form 4797, line 32 | | | 33 | |
| **34** | | ( ) | ( ) | |
| | | ( ) | ( ) | |
| **35** Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) | 35 | ( ) | ( ) | //// |
| **36** Total gains. Add lines 33 and 34, column (c) | | | 36 | |
| **37** Add amounts on line 35, columns (b)(i) and (b)(ii) | | | 37 | |
| **38** If the loss on line 37 is **more than** the gain on line 36: | | | | |
| **a** Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions. | | | 38a | |
| **b** Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11. | | | 38b | |
| **39** If the loss on line 37 is **less than** or **equal to** the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 | | | 39 | //// |

**Note:** *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

| 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 0000000 - 9999999 |
| 0010 | IDENTIFICATION NUMBER (EIN) |  | 9 | 43 - 51 | N |
| *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.

| 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 |

SECTION  9.51    FORM 4684 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ----------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0170 | FAIR MARKET VALUE<br>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<br>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<br>OR THEFT | 4C | 12 | 442 - 453 | N *** |
| 0250 | FAIR MARKET VALUE<br>BEFORE CASUALTY OR THEFT | 5C | 12 | 454 - 465 | N |
| 0260 | FAIR MARKET VALUE<br>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<br>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<br>OR THEFT | 4D | 12 | 594 - 605 | N *** |
| 0340 | FAIR MARKET VALUE<br>BEFORE CASUALTY OR THEFT | 5D | 12 | 606 - 617 | N |
| 0350 | FAIR MARKET VALUE<br>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<br>OR LINE 7 | 8D | 12 | 642 - 653 | N |
| 0380 | LINE 8 MINUS LINE 3 | 9D | 12 | 654 - 665 | N |
| 0390 | TOTAL CASUALTY OR<br>THEFT LOSS | 10 | 12 | 666 - 677 | N |
| 0400 | AMOUNT FROM LINE 10 OR<br>$100. WHICHEVER IS SMALLER | 11 | 12 | 678 - 689 | N |
| 0410 | LINE 10 MINUS LINE 11 | 12 | 12 | 690 - 701 | N |

SECTION  9.51    FORM 4684 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|-----------------------------|------|--------|-------------|-------------|
| ---- | ------------------------------- | ---- | ------ | ----  ---- | -------------------- |
| 0420 | COMBINE ALL LINE 12<br>AMOUNTS - FORM 4684 | 13 | 12 | 702 -  713 | N |
| 0430 | COMBINE ALL LINE 4<br>AMOUNTS - FORM 4684 | 14 | 12 | 714 -  725 | N |
| 0440 | COMPARISON OF LINE 14 TO<br>LINE 13 | 15 | 12 | 726 -  737 | N |
| 0450 | COMPARISION OF LINE 14 TO<br>LINE 13 | 16 | 12 | 738 -  749 | N |
| 0460 | 10% OF ADJUSTED GROSS INCOME<br>(FORM 1040) | 17 | 12 | 750 -  761 | N |
| 0470 | LINE 16 MINUS LINE 17 | 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 | 1090 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0490 | RECORD ID | | 6 | 9 - 14 | "FRMbbb" |
| 0491 | FORM NUMBER | | 6 | 15 - 20 | "4684bb" |
| 0492 | PAGE NUMBER | | 5 | 21 - 25 | "PG02b" |
| 0493 | EMPLOYEE IDENTIFICATION NUMBER (EIN) | | 9 | 26 - 34 | N nnnnnnnnn |
| 0494 | FILLER | | 1 | 35 - 35 | BLANK |
| 0495 | FORM OCCURRENCE NUMBER | | 7 | 36 - 42 | N 0000001 - 9999999 |
| 0500 | IDENTIFYING NUMBER | | 9 | 43 - 51 | N |
| *0510 | BUSINESS AND INCOME PRODUCING PROPERTY | | 6 | 52 - 57 | "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 |
|------|-----------------------------|-------|--------|-----------|---------------------|
| 0520 | DESCRIPTION OF PROPERTIES | PT I 19 | 56 | 58 - 113 | A/N OR BLANK |
| 0530 | COST OR ADJUSTED BASIS | PT I 20 | 12 | 114 - 125 | N |
| 0540 | INSURANCE | PT I 21 | 12 | 126 - 137 | N |
| 0550 | GAIN FROM CASUALTY OR THEFT | PT I 22 | 12 | 138 - 149 | N *** |
| 0560 | FAIR MARKET VALUE BEFORE THEFT | PT I 23 | 12 | 150 - 161 | N |
| 0570 | FAIR MARKET VALUE AFTER CASUALTY OR THEFT | PT I 24 | 12 | 162 - 173 | N |
| 0580 | LINE 23 MINUS LINE 24 | PT I 25 | 12 | 174 - 185 | N |
| 0590 | SMALLER OF LINE 22 OR LINE 25 | PT I 26 | 12 | 186 - 197 | N |
| 0600 | LINE 26 MINUS LINE 21 | PT I 27 | 12 | 198 - 209 | N |
| 0610 | DESCRIPTION OF PROPERTIES | PT I 19 | 56 | 210 - 265 | A/N OR BLANK |
| 0620 | COST OR ADJUSTED BASIS | PT I 20 | 12 | 266 - 277 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|------|------|------|------|------|
| ---- | -------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0630 | INSURANCE | PT I<br>21 | 12 | 278 - 289 | N |
| 0640 | GAIN FROM CASUALTY<br>OR THEFT | PT I<br>22 | 12 | 290 - 301 | N *** |
| 0650 | FAIR MARKET VALUE<br>BEFORE THEFT | PT I<br>23 | 12 | 302 - 313 | N |
| 0660 | FAIR MARKET VALUE<br>AFTER CASUALTY OR THEFT | PT I<br>24 | 12 | 314 - 325 | N |
| 0670 | LINE 23 MINUS LINE 24 | PT I<br>25 | 12 | 326 - 337 | N |
| 0680 | SMALLER OF LINE<br>22 OR LINE 25 | PT I<br>26 | 12 | 338 - 349 | N |
| 0690 | LINE 26 MINUS LINE 21 | PT I<br>27 | 12 | 350 - 361 | N |
| 0700 | DESCRIPTION OF PROPERTIES | PT I<br>19 | 56 | 362 - 417 | A/N OR BLANK |
| 0710 | COST OR ADJUSTED BASIS | PT I<br>20 | 12 | 418 - 429 | N |
| 0720 | INSURANCE | PT I<br>21 | 12 | 430 - 441 | N |
| 0730 | GAIN FROM CASUALTY<br>OR THEFT | PT I<br>22 | 12 | 442 - 453 | N *** |
| 0740 | FAIR MARKET VALUE<br>BEFORE THEFT | PT I<br>23 | 12 | 454 - 465 | N |
| 0750 | FAIR MARKET VALUE<br>AFTER CASUALTY OR THEFT | PT I<br>24 | 12 | 466 - 477 | N |
| 0760 | LINE 23 MINUS LINE 24 | PT I<br>25 | 12 | 478 - 489 | N |
| 0770 | SMALLER OF LINE<br>22 OR LINE 25 | PT I<br>26 | 12 | 490 - 501 | N |
| 0780 | LINE 26 MINUS LINE 21 | PT I<br>27 | 12 | 502 - 513 | N |
| 0790 | DESCRIPTION OF PROPERTIES | PT I<br>19 | 56 | 514 - 569 | A/N OR BLANK |
| 0800 | COST OR ADJUSTED BASIS | PT I<br>20 | 12 | 570 - 581 | N |
| 0810 | INSURANCE | PT I<br>21 | 12 | 582 - 593 | N |
| 0820 | GAIN FROM CASUALTY<br>OR THEFT | PT I<br>22 | 12 | 594 - 605 | N *** |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| 0830 | FAIR MARKET VALUE BEFORE THEFT | PT I 23 | 12 | 606 - 617 | N |
| 0840 | FAIR MARKET VALUE AFTER CASUALTY OR THEFT | PT I 24 | 12 | 618 - 629 | N |
| 0850 | LINE 23 MINUS LINE 24 | PT I 25 | 12 | 630 - 641 | N |
| 0860 | SMALLER OF LINE 22 OR LINE 25 | PT I 26 | 12 | 642 - 653 | N |
| 0870 | LINE 26 MINUS LINE 21 | PT I 27 | 12 | 654 - 665 | N |
| 0880 | TOTAL CASUALTY OR THEFT LOSS | PT I 28 | 12 | 666 - 677 | N |
| 0890 | SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE) | PT II 29(a) | 25 | 678 - 702 | A/N OR BLANK |
| 0900 | TRADE BUSINESS RENTAL ROYALTY PROPERTY | PT II 29(b)(i) | 12 | 703 - 714 | N *** |
| 0910 | SHORT-INCOME PRODUCING PROPERTY | PT II 29(b)(ii) | 12 | 715 - 726 | N *** |
| 0920 | SHORT-GAINS FROM CASUALTIES OR THEFTS | PT II 29(c) | 12 | 727 - 738 | N |
| 0930 | SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE) | PT II 29(a) | 25 | 739 - 763 | A/N OR BLANK |
| 0940 | TRADE BUSINESS RENTAL ROYALTY PROPERTY | PT II 29(b)(i) | 12 | 764 - 775 | N *** |
| 0950 | SHORT-INCOME PRODUCING PROPERTY | PT II 29(b)(ii) | 12 | 776 - 787 | N *** |
| 0960 | SHORT-GAINS FROM CASUALTIES OR THEFTS | PT II 29(c) | 12 | 788 - 799 | N |
| 0970 | SHORT-TOTALS - TRADE, BUSINESS, RENTAL, ROYALTY | PT II 30(b)(i) | 12 | 800 - 811 | N *** |
| 0980 | SHORT-TOTALS INCOME PRODUCING PROPERTY | PT II 30(b)(ii) | 12 | 812 - 823 | N *** |
| 0990 | SHORT-TOTALS FROM CASUALTIES OR THEFTS | PT II 30(c) | 12 | 824 - 835 | N |
| 1000 | PAL INDICATOR | PT II 31 | 3 | 836 - 838 | "PAL" OR BLANK |
| 1010 | NET GAIN OR LOSS | PT II 32(c) | 12 | 839 - 850 | N |
| 1020 | PAL INDICATOR | PT II 32 | 3 | 851 - 853 | "PAL" OR BLANK |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------------------|---------|--------|-------------|--------------------|
| 1030 | AMOUNT FROM LINE 30b(ii) | PT II 32(c) | 12 | 854 - 865 | N |
| 1040 | CASUALTY OR THEFT GAINS FROM FORM 4797 | PT II 33(c) | 12 | 866 - 877 | N |
| 1050 | LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE) | PT II 34(a) | 25 | 878 - 902 | A/N OR BLANK |
| 1060 | TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY | PT II 34(b)(i) | 12 | 903 - 914 | N *** |
| 1070 | LONG-GAINS FROM CASUALTIES OR THEFTS (1) | PT II 34(b)(ii) | 12 | 915 - 926 | N *** |
| 1080 | GAINS FROM CASUALTIES OR THEFTS | PT II 34(c) | 12 | 927 - 938 | N |
| 1090 | LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE) | PT II 34(a) | 25 | 939 - 963 | A/N OR BLANK |
| 1100 | TRADE, BUSINESS, RENTAL ROYALTY PROPERTY | PT II 34(b)(i) | 12 | 964 - 975 | N *** |
| 1110 | INCOMING PRODUCING PROPERTY | PT II 34(b)(ii) | 12 | 976 - 987 | N *** |
| 1120 | LONG-GAINS FROM CASUALTIES OR THEFTS | PT II 34(c) | 12 | 988 - 999 | N |
| 1130 | LONG-TOTAL LOSSES - TRADE, BUSINESS, RENTAL, ROYALATY | PT II 35(b)(i) | 12 | 1000 - 1011 | N *** |
| 1140 | LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY | PT II 35(b)(ii) | 12 | 1012 - 1023 | N *** |
| 1150 | LONG-TOTAL GAINS | PT II 36 | 12 | 1024 - 1035 | N |
| 1160 | LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii) | PT II 37 | 12 | 1036 - 1047 | N |
| 1170 | PAL INDICATOR | PT II 38(a) | 3 | 1048 - 1050 | "PAL" OR BLANK |
| 1180 | NET GAIN/LOSS COMBINE LINE 35(b)(i) AND LINE 36 | PT II 38(a)(c) | 12 | 1051 - 1062 | N |
| 1190 | PAL INDICATOR | PT II 38(b) | 3 | 1063 - 1065 | "PAL" OR BLANK |
| 1200 | LINE 35 AMOUNT COL. (b)(ii) | PT II 38(b)(c) | 12 | 1066 - 1077 | N |
| 1210 | LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36 | PT II 39 | 12 | 1078 - 1089 | N |
| | RECORD TERMINUS CHARACTER | | 1 | 1090 - 1090 | "#" |

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

# Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

► **Attach to your tax return.**    ► **See separate instructions.**

OMB No. 1545-0184

**2000**

Attachment
Sequence No. **27**

Name(s) shown on return | Identifying number

| | |
|---|---|
| **1** Enter the gross proceeds from sales or exchanges reported to you for 2000 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . . . . . . . . . . . | **1** |

### Part I — Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

| (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|---|---|---|---|---|
| **2** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| **3** Gain, if any, from Form 4684, line 39 . . . . . . . . . . | **3** | |
| **4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . . . . . | **4** | |
| **5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . . . . . . | **5** | |
| **6** Gain, if any, from line 32, from other than casualty or theft . . . . . . . . . . . . | **6** | |

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . .    **7**

**Partnerships (except electing large partnerships).** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6. Skip lines 8, 9, 11, and 12 below.

**S corporations.** Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6. Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax.

**All others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . . . . . . . . .    **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions):    **9**

**S corporations.** Enter any gain from line 9 on Schedule D (Form 1120S), line 15, and skip lines 11 and 12 below.

**All others.** If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D.

### Part II — Ordinary Gains and Losses

**10** Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| **11** Loss, if any, from line 7 . . . . . . . . . . . . . . . . . . | **11** ( ) |
| **12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . . . . . . . . . | **12** | |
| **13** Gain, if any, from line 31 . . . . . . . . . . . . . . . . | **13** | |
| **14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . . . . . . . . . | **14** | |
| **15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . . . . . | **15** | |
| **16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . . . . . | **16** | |
| **17** Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions) . . . . . . . . . . . . . | **17** | |

**18** Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .    **18**

**a** For all except individual returns: Enter the gain or (loss) from line 18 on the return being filed.

**b** For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions . . . . . .    **18b(1)**

(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14 . . . . . . . . . . . . . . . . . . . . . .    **18b(2)**

For Paperwork Reduction Act Notice, see page 7 of the instructions.    Cat. No. 13086I    Form **4797** (2000)

## Part III  Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

| 19 | (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|---|---|---|---|
| A | | | |
| B | | | |
| C | | | |
| D | | | |

| These columns relate to the properties on lines 19A through 19D. ▶ | | Property A | Property B | Property C | Property D |
|---|---|---|---|---|---|
| 20 | Gross sales price (**Note:** *See line 1 before completing.*) . | 20 | | | | |
| 21 | Cost or other basis plus expense of sale . . . . . . | 21 | | | | |
| 22 | Depreciation (or depletion) allowed or allowable . . . . | 22 | | | | |
| 23 | Adjusted basis. Subtract line 22 from line 21 . . . . . | 23 | | | | |
| 24 | Total gain. Subtract line 23 from line 20 . . . . . . | 24 | | | | |
| 25 | **If section 1245 property:** | | | | | |
| a | Depreciation allowed or allowable from line 22 . . . . | 25a | | | | |
| b | Enter the **smaller** of line 24 or 25a . . . . . . . . | 25b | | | | |
| 26 | **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | | | |
| a | Additional depreciation after 1975 (see instructions) . . . | 26a | | | | |
| b | Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions) . . . . . . . . . | 26b | | | | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e | 26c | | | | |
| d | Additional depreciation after 1969 and before 1976 . . . | 26d | | | | |
| e | Enter the **smaller** of line 26c or 26d . . . . . . . | 26e | | | | |
| f | Section 291 amount (corporations only) . . . . . . | 26f | | | | |
| g | Add lines 26b, 26e, and 26f . . . . . . . . . . | 26g | | | | |
| 27 | **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). | | | | | |
| a | Soil, water, and land clearing expenses . . . . . . | 27a | | | | |
| b | Line 27a multiplied by applicable percentage (see instructions) | 27b | | | | |
| c | Enter the **smaller** of line 24 or 27b . . . . . . . . | 27c | | | | |
| 28 | **If section 1254 property:** | | | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . . | 28a | | | | |
| b | Enter the **smaller** of line 24 or 28a . . . . . . . . | 28b | | | | |
| 29 | **If section 1255 property:** | | | | | |
| a | Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . . . . | 29a | | | | |
| b | Enter the **smaller** of line 24 or 29a (see instructions) . . | 29b | | | | |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

| 30 | Total gains for all properties. Add property columns A through D, line 24 . . . . . . . . . . . . . . . . | 30 | |
|---|---|---|---|
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . . | 31 | |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . . . . . . . . . . . . . . . . . . . | 32 | |

## Part IV  Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(See instructions.)

| | | | (a) Section 179 | (b) Section 280F(b)(2) |
|---|---|---|---|---|
| 33 | Section 179 expense deduction or depreciation allowable in prior years . . . . . . . . . | 33 | | |
| 34 | Recomputed depreciation. See instructions . . . . . . . . . . . . . . . . . . | 34 | | |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . | 35 | | |

Form **4797** (2000)

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 0915 |
|      | 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 | IDENTIFYING NUMBER | | 9 | 43 - 51 | N |
| 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: MMDDYYYY "INHERIT" OR BLANK |
| 0060 | DATE SOLD ITEM 1 | PT I 2(c) | 8 | 87 - 94 | FORMAT: MMDDYYYY OR BLANK |
| 0070 | GROSS SALES PRICE ITEM 1 | PT I 2(d) | 12 | 95 - 106 | N OR "LIKE-KIND"      \| |
| 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: MMDDYYYY "INHERIT" OR BLANK |
| 0140 | DATE SOLD ITEM 2 | PT I 2(c) | 8 | 166 - 173 | FORMAT: MMDDYYYY OR BLANK |
| 0150 | GROSS SALES PRICE ITEM 2 | PT I 2(d) | 12 | 174 - 185 | N OR "LIKE-KIND"      \| |
| 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 |

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   SECTION  9.54    FORM 4797 - PAGE 1

   FIELD IDENTIFICATION            FORM  LENGTH CHAR - POS  FIELD
   NO.                             REF.                     DESCRIPTION
   ----  ------------------------- ----  ------ ----  ----  --------------------
   0180  GAIN OR LOSS              PT I    12  210 -  221  N
         ITEM 2                    2(g)

   0200  DESCRIPTION OF PROPERTY   PT I    15  222 -  236  A/N
         ITEM 3                    2(a)

   0210  DATE ACQUIRED             PT I     8  237 -  244  FORMAT:  MMDDYYYY
         ITEM 3                    2(b)                    "INHERIT" OR BLANK

   0220  DATE SOLD                 PT I     8  245 -  252  FORMAT:  MMDDYYYY
         ITEM 3                    2(c)                    OR BLANK

   0230  GROSS SALES PRICE         PT I    12  253 -  264  N OR "LIKE-KIND"    |
         ITEM 3                    2(d)

   0240  DEPRECIATION ALLOWED      PT I    12  265 -  276  N
         ITEM 3                    2(e)

   0250  COST OR OTHER BASIS       PT I    12  277 -  288  N
         ITEM 3                    2(f)

   0260  GAIN OR LOSS              PT I    12  289 -  300  N
         ITEM 3                    2(g)

   0280  DESCRIPTION OF PROPERTY   PT I    15  301 -  315  A/N
         ITEM 4                    2(a)

   0290  DATE ACQUIRED             PT I     8  316 -  323  FORMAT:  MMDDYYYY
         ITEM 4                    2(b)                    "INHERIT" OR BLANK

   0300  DATE SOLD                 PT I     8  324 -  331  FORMAT:  MMDDYYYY
         ITEM 4                    2(c)                    OR BLANK

   0310  GROSS SALES PRICE         PT I    12  332 -  343  N OR "LIKE-KIND"    |
         ITEM 4                    2(d)

   0320  DEPRECIATION ALLOWED      PT I    12  344 -  355  N
         ITEM 4                    2(e)

   0330  COST OR OTHER BASIS       PT I    12  356 -  367  N
         ITEM 4                    2(f)

   0340  GAIN OR LOSS              PT I    12  368 -  379  N
         ITEM 4                    2(g)

  *0345  (A) DESCRIPTION OF PROPERTY  PT I   6  380 -  385  "STMbnn"           |
                                                            OR BLANK


         NOTE:  USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL
                INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2.
                A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

   0600  GAIN FORM 4684, LINE 39   PT I    12  386 -  397  N
                                   3(g)

   0610  SEC 1231 GAIN             PT 1    12  398 -  409  N
         FORM 6252 LINE 26 OR 37   4(g)

   0615  SEC 1231 GAIN/LOSS        PT 1    12  410 -  421  N
         FROM FORM 8824            5(g)
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| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR -<br> | POS | FIELD<br>DESCRIPTION |
|------|------|------|------|------|------|------|
| ---- | ---------------------------- | ---- | ------ | ---- | ---- | -------------------- |
| 0620 | GAIN ON LINE 32 | PT I<br>6(g) | 12 | 422 - | 433 | N |
| 0650 | COMBINE LINES 2 - 6 | PT I<br>7(g) | 12 | 434 - | 445 | N |
| 0660 | NONRECAPTURED LOSSES FROM<br>PRIOR YEARS | PT I<br>8(g) | 12 | 446 - | 457 | N |
| 0670 | LINE 7 MINUS LINE 8 | PT I<br>9(g) | 12 | 458 - | 469 | N |
| 0690 | ORDINARY GAINS AND LOSSES<br>DESCRIPTION OF PROPERTY<br>ITEM 1 | PT II<br>10(a) | 15 | 470 - | 484 | A/N |
| 0700 | ORDINARY GAINS AND LOSSES<br>DATE ACQUIRED<br>ITEM 1 | PT II<br>10(b) | 8 | 485 - | 492 | FORMAT:  MMDDYYYY<br>"INHERIT" OR BLANK |
| 0710 | ORDINARY GAINS AND LOSSES<br>DATE SOLD<br>ITEM 1 | PT II<br>10(c) | 8 | 493 - | 500 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0720 | ORDINARY GAINS AND LOSSES<br>GROSS SALES PRICE<br>ITEM 1 | PT II<br>10(d) | 12 | 501 - | 512 | N |
| 0730 | ORDINARY GAINS AND LOSSES<br>DEPRECIATION ALLOWED<br>ITEM 1 | PT II<br>10(e) | 12 | 513 - | 524 | N |
| 0740 | ORDINARY GAINS AND LOSSES<br>COST OR OTHER BASIS<br>ITEM 1 | PT II<br>10(f) | 12 | 525 - | 536 | N |
| 0750 | ORDINARY GAINS AND LOSSES<br>ITEM 1 | PT II<br>10(g) | 12 | 537 - | 548 | N |
| 0770 | ORDINARY GAINS AND LOSSES<br>DESCRIPTION OF PROPERTY<br>ITEM 2 | PT II<br>10(a) | 15 | 549 - | 563 | A/N |
| 0780 | ORDINARY GAINS AND LOSSES<br>LOSSES DATE ACQUIRED<br>ITEM 2 | PT II<br>10(b) | 8 | 564 - | 571 | FORMAT:  MMDDYYYY<br>"INHERIT" OR BLANK |
| 0790 | ORDINARY GAINS AND LOSSES<br>DATE SOLD<br>ITEM 2 | PT II<br>10(c) | 8 | 572 - | 579 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0800 | ORDINARY GAINS AND LOSSES<br>GROSS SALES PRICE<br>ITEM 2 | PT II<br>10(d) | 12 | 580 - | 591 | N |
| 0810 | ORDINARY GAINS AND LOSSES<br>DEPRECIATION ALLOWED<br>ITEM 2 | PT II<br>10(e) | 12 | 592 - | 603 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|------|------|------|------|------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0820 | ORDINARY GAINS AND LOSSES<br>COST OR OTHER BASIS<br>ITEM 2 | PT II<br>10(f) | 12 | 604 - 615 | N |
| 0830 | ORDINARY GAINS AND LOSSES<br>ITEM 2 | PT II<br>10(g) | 12 | 616 - 627 | N |
| 0850 | ORDINARY GAINS AND LOSSES<br>DESCRIPTION OF PROPERTY<br>ITEM 3 | PT II<br>10(a) | 15 | 628 - 642 | A/N |
| 0860 | ORDINARY GAINS AND LOSSES<br>LOSSES DATE ACQUIRED<br>ITEM 3 | PT II<br>10(b) | 8 | 643 - 650 | FORMAT:  MMDDYYYY<br>"INHERIT" OR BLANK |
| 0870 | ORDINARY GAINS AND LOSSES<br>DATE SOLD<br>ITEM 3 | PT II<br>10(c) | 8 | 651 - 658 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0880 | ORDINARY GAINS AND LOSSES<br>GROSS SALES PRICE<br>ITEM 3 | PT II<br>10(d) | 12 | 659 - 670 | N |
| 0890 | ORDINARY GAINS AND LOSSES<br>DEPRECIATION ALLOWED<br>ITEM 3 | PT II<br>10(e) | 12 | 671 - 682 | N |
| 0900 | ORDINARY GAINS AND LOSSES<br>COST OR OTHER BASIS<br>ITEM 3 | PT II<br>10(f) | 12 | 683 - 694 | N |
| 0910 | ORDINARY GAINS AND LOSSES<br>ITEM 3 | PT II<br>10(g) | 12 | 695 - 706 | N |
| 0930 | ORDINARY GAINS AND LOSSES<br>DESCRIPTION OF PROPERTY<br>ITEM 4 | PT II<br>10(a) | 15 | 707 - 721 | A/N |
| 0940 | ORDINARY GAINS AND LOSSES<br>LOSSES DATE ACQUIRED<br>ITEM 4 | PT II<br>10(b) | 8 | 722 - 729 | FORMAT:  MMDDYYYY<br>"INHERIT" OR BLANK |
| 0950 | ORDINARY GAINS AND LOSSES<br>DATE SOLD<br>ITEM 4 | PT II<br>10(c) | 8 | 730 - 737 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 0960 | ORDINARY GAINS AND LOSSES<br>GROSS SALES PRICE<br>ITEM 4 | PT II<br>10(d) | 12 | 738 - 749 | N |
| 0970 | ORDINARY GAINS AND LOSSES<br>DEPRECIATION ALLOWED<br>ITEM 4 | PT II<br>10(e) | 12 | 750 - 761 | N |
| 0980 | ORDINARY GAINS AND LOSSES<br>COST OR OTHER BASIS<br>ITEM 4 | PT II<br>10(f) | 12 | 762 - 773 | N |
| 0990 | ORDINARY GAINS AND LOSSES<br>ITEM 4 | PT II<br>10(g) | 12 | 774 - 785 | N |

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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
----  ------------------------    ----   ------ ----   ----  --------------------
*0995 DESCRIPTION OF              PT II    6     786 - 791   "STMbnn"           |
      PROPERTY                                              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   12     792 - 803   N ***
                                  11


 1260 GAIN FROM LINE 7 OR         PT II   12     804 - 815   N
      AMOUNT FROM LINE 8          12


 1270 NET GAIN FROM LINE 31       PT II   12     816 - 827   N
                                  13


 1275 PAL INDICATOR              PT II     3     828 - 830   "PAL" OR BLANK     |
                                  14


 1280 NET GAIN OR LOSS           PT II    12     831 - 842   N
      FORM 4684 SEC B             14
      LINES 31 AND 38A


 1300 ORDINARY GAIN FROM         PT II    12     843 - 854   N
      INSTALLMENT SALES           15
      FORM 6252  LINE 25 OR 36


 1305 ORDINARY GAIN OR LOSS FROM PT II    12     855 - 866   N
      LIKE KIND EXCHANGE          16


 1310 RECAPTURE OF SEC 179       PT II    12     867 - 878   N
      DEDUCTION                   17


 1340 COMBINE LINES 10-17        PT II    12     879 - 890   N
                                  18


 1350 INDIVIDUAL RETURN          PT II    12     891 - 902   NO ENTRY
      FORM 4684 SEC B  PT II      18 b(1)
      (LOSS)


 1360 INDIVIDUAL RETURN          PT II    12     903 - 914   NO ENTRY
      GAIN OR LOSS                18 b(2)

      RECORD TERMINUS CHARACTER            1     915 - 915   "#"
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| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
|  | BYTE COUNT |  | 4 | 1 - 4 | 1395 |
|  | START RECORD SENTINEL |  | 4 | 5 - 8 | "*****" |
| 1380 | RECORD ID |  | 6 | 9 - 14 | "FRMbbb" |
| 1381 | FORM NUMBER |  | 6 | 15 - 20 | "4797bb" |
| 1382 | PAGE NUMBER |  | 5 | 21 - 25 | "PG02b" |
| 1383 | EMPLOYER IDENTIFICATION<br>NUMBER (PARTNERSHIP'S EIN) |  | 9 | 26 - 34 | N<br>nnnnnnnnn |
| 1384 | FILLER |  | 1 | 35 - 35 | BLANK |
| 1385 | FORM OCCURRENCE NUMBER |  | 7 | 36 - 42 | N                            \|<br>0000001 |
| 1400 | DESCRIPTION OF PROPERTY<br>PROPERTY A | PT III<br>19A | 40 | 43 - 82 | A/N                          \| |
| 1410 | GAIN FROM DISPOSITION<br>DATE ACQUIRED – PROPERTY A | PT III<br>19 A(b) | 8 | 83 - 90 | FORMAT: MMDDYYYY<br>OR BLANK |
| 1420 | GAIN FROM DISPOSITION<br>DATE SOLD – PROPERTY A | PT III<br>19 A(c) | 8 | 91 - 98 | FORMAT: MMDDYYYY<br>OR BLANK |
| 1430 | GROSS SALES PRICE<br>PROPERTY A | PT III<br>20 A | 12 | 99 - 110 | N |
| 1440 | COST OR OTHER BASIS<br>PLUS EXPENSE – PROPERTY A | PT III<br>21 A | 12 | 111 - 122 | N |
| 1450 | DEPRECIATION<br>PROPERTY A | PT III<br>22 A | 12 | 123 - 134 | N |
| 1460 | ADJUSTED BASIS<br>LINE 21 MINUS LINE 22<br>PROPERTY A | PT III<br>23 A | 12 | 135 - 146 | N |
| 1470 | TOTAL GAIN<br>LINE 20 MINUS LINE 23<br>PROPERTY A | PT III<br>24 A | 12 | 147 - 158 | N |
| 1480 | SEC 1245 DEPRECIATION<br>PROPERTY A | PT III<br>25a A | 12 | 159 - 170 | N |
| 1490 | SEC 1245 SMALLER OF<br>24 OR 25a<br>PROPERTY A | PT III<br>25b A | 12 | 171 - 182 | N |
| 1500 | SEC 1250 ADDITIONAL<br>DEPRECIATION AFTER 1975<br>PROPERTY A | PT III<br>26a A | 12 | 183 - 194 | N |
| 1510 | SEC 1250 APPLICABLE<br>PERCENTAGE<br>SMALLER OF LINE 24 OR 26a<br>PROPERTY A | PT III<br>26b A | 12 | 195 - 206 | N |

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FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS  FIELD
NO.                              REF.                      DESCRIPTION
----  ------------------------   ----   ------ ----   ---- --------------------
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:  MMDDYYYY
      DATE ACQUIRED              19 B(b)                  OR BLANK
      PROPERTY B

1660  GAIN FROM DISPOSITION      PT III    8  399 - 406  FORMAT:  MMDDYYYY
      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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FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
NO.                               REF.                       DESCRIPTION
----  ------------------------    ----   ------ ----   ----  --------------------
1680  COST OR OTHER BASIS         PT III   12   419 - 430 N
      PLUS EXPENSE - PROPERTY B   21 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 - PROPERTY B      25b  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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|-----------------------------|---------|--------|-------------|-------------------|
| ---- | --------------------------- | ---- | ------ | ---- ---- | ------------------- |
| 1840 | SEC 1254 INTANGIBLE<br>DRILLING AND DEVELOPMENT<br>PROPERTY B | PT III<br>28a  B | 12 | 611 - 622 | N |
| 1850 | SEC 1254 SMALLER OF<br>LINE 24 OR 28a - PROPERTY B | PT III<br>28b  B | 12 | 623 - 634 | N |
| 1860 | SEC 1255 APPLICABLE<br>PERCENTAGE - PROPERTY B | PT III<br>29a  B | 12 | 635 - 646 | N |
| 1870 | SEC 1255 SMALLER OF<br>LINE 24 OR 29a<br>PROPERTY B | PT III<br>29b  B | 12 | 647 - 658 | N |
| 1880 | DESCRIPTION OF PROPERTY<br>PROPERTY C | PT III<br>19 C | 40 | 659 - 698 | A/N |
| 1890 | GAIN FROM DISPOSITION<br>DATE ACQUIRED<br>PROPERTY C | PT III<br>19 C(b) | 8 | 699 - 706 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 1900 | GAIN FROM DISPOSITION<br>DATE SOLD<br>PROPERTY C | PT III<br>19 C(c) | 8 | 707 - 714 | FORMAT:  MMDDYYYY<br>OR BLANK |
| 1910 | GROSS SALES PRICE<br>PROPERTY C | PT III<br>20 C | 12 | 715 - 726 | N |
| 1920 | COST OR OTHER BASIS<br>PLUS EXPENSE<br>PROPERTY C | PT III<br>21 C | 12 | 727 - 738 | N |
| 1930 | DEPRECIATION<br>PROPERTY C | PT III<br>22 C | 12 | 739 - 750 | N |
| 1940 | ADJUSTED BASIS<br>LINE 20 MINUS LINE 22<br>PROPERTY C | PT III<br>23 C | 12 | 751 - 762 | N |
| 1950 | TOTAL GAIN<br>LINE 20 MINUS LINE 23<br>PROPERTY C | PT III<br>24 C | 12 | 763 - 774 | N |
| 1960 | SEC 1245 DEPRECIATION<br>PROPERTY C | PT III<br>25a  C | 12 | 775 - 786 | N |
| 1970 | SEC 1245 SMALLER OF<br>24 OR 25a<br>PROPERTY C | PT III<br>25b  C | 12 | 787 - 798 | N |
| 1980 | SEC 1250 ADDITIONAL<br>DEPRECIATION AFTER 1975<br>PROPERTY C | PT III<br>26a  C | 12 | 799 - 810 | N |
| 1990 | SEC 1250 APPLICABLE<br>PERCENTAGE<br>SMALLER OF LINE 24 OR 26a<br>PROPERTY C | PT III<br>26b  C | 12 | 811 - 822 | N |
| 2000 | SEC 1250<br>LINE 24 MINUS LINE 26a | PT III<br>26c  C | 12 | 823 - 834 | N |

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FIELD IDENTIFICATION           FORM   LENGTH CHAR - POS   FIELD
NO.                            REF.                       DESCRIPTION
----  ----------------------- ----  ------ ----   ----   --------------------
2010  SEC 1250 ADDITIONAL      PT III  12  835 -  846  N
      DEPRECIATION AFTER 1969  26d  C
      BEFORE 1976
      PROPERTY C

2020  SEC 1250 APPLICABLE      PT III  12  847 -  858  N
      PERCENTAGE               26e  C
      SMALLER OF LINE 26c or 26d
      PROPERTY C

2030  SEC 291 AMOUNT           PT III  12  859 -  870  NO ENTRY
      PROPERTY C               26f  C

2040  ADD LINES 26b, e AND f   PT III  12  871 -  882  N
      PROPERTY C               26g  C

2050  SEC 1252 SOIL,           PT III  12  883 -  894  N
      WATER AND LAND EXPENSES  27a  C
      PROPERTY C

2060  SEC 1252 27a TIMES       PT III  12  895 -  906  N
      APPLICATION PERCENTAGE   27b  C
      PROPERTY C

2070  SEC 1252 SMALLER OF      PT III  12  907 -  918  N
      LINE 24 OR 27b           27c  C
      PROPERTY C

2080  SEC 1254 INTANGIBLE      PT III  12  919 -  930  N
      DRILLING AND DEVELOPMENT 28a  C
      PROPERTY C

2090  SEC 1254 SMALLER OF      PT III  12  931 -  942  N
      LINE 24 OR 28a           28b  C
      PROPERTY C

2100  SEC 1255 APPLICABLE      PT III  12  943 -  954  N
      PERCENTAGE               29a  C
      PROPERTY C

2110  SEC 1255 SMALLER OF      PT III  12  955 -  966  N
      LINE 24 OR 29a           29b  C
      PROPERTY C

2120  DESCRIPTION OF PROPERTY  PT III  40  967 - 1006  A/N              |
      PROPERTY D               19 D

2130  GAIN FROM DISPOSITION    PT III   8 1007 - 1014  FORMAT:  MMDDYYYY
      DATE ACQUIRED            19 D(b)                 OR BLANK
      PROPERTY D

2140  GAIN FROM DISPOSITION    PT III   8 1015 - 1022  FORMAT:  MMDDYYYY
      DATE SOLD                19 D(c)                 OR BLANK
      PROPERTY D

2150  GROSS SALES PRICE        PT III  12 1023 - 1034  N
      PROPERTY D               20 D

2160  COST OR OTHER BASIS      PT III  12 1035 - 1046  N
      PLUS EXPENSE             21 D
      PROPERTY D
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| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 2170 | DEPRECIATION<br>PROPERTY D | PT III<br>22 D | 12 | 1047 - 1058 | N |
| 2180 | ADJUSTED BASIS<br>LINE 21 MINUS LINE 22<br>PROPERTY D | PT III<br>23 D | 12 | 1059 - 1070 | N |
| 2190 | TOTAL GAIN<br>LINE 20 MINUS LINE 23<br>PROPERTY D | PT III<br>24 D | 12 | 1071 - 1082 | N |
| *2195 | GAIN FROM DISPOSITION OF<br>PROPERTY | PT III<br>19 | 6 | 1083 - 1088 | "STMbnn"<br>OR BLANK |

NOTE:  USE FIELD # 2195 AS A STATEMENT (STM) REFERENE IF ADDITIONAL
       INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III.  A MAXIMUM
       OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 2200 | SEC 1245 DEPRECIATION<br>PROPERTY D | PT III<br>25a D | 12 | 1089 - 1100 | N |
| 2210 | SEC 1245 SMALLER OF<br>24 OR 25a<br>PROPERTY D | PT III<br>25b D | 12 | 1101 - 1112 | N |
| 2220 | SEC 1250 ADDITIONAL<br>DEPRECIATION AFTER 1975<br>PROPERTY D | PT III<br>26a D | 12 | 1113 - 1124 | N |
| 2230 | SEC 1250 APPLICABLE<br>PERCENTAGE<br>SMALLER OF LINE 24 OR 26a<br>PROPERTY D | PT III<br>26b D | 12 | 1125 - 1136 | N |
| 2240 | SEC 1250<br>LINE 24 MINUS LINE 26a<br>PROPERTY D | PT III<br>26c D | 12 | 1137 - 1148 | N |
| 2250 | SEC 1250 ADDITIONAL<br>DEPRECIATION AFTER 1969<br>BEFORE 1976<br>PROPERTY D | PT III<br>26d D | 12 | 1149 - 1160 | N |
| 2260 | SEC 1250 APPLICABLE<br>PERCENTAGE<br>SMALLER OF 26c OR 26d<br>PROPERTY D | PT III<br>26e D | 12 | 1161 - 1172 | N |
| 2270 | SEC 291 AMOUNT<br>PROPERTY D | PT III<br>26f D | 12 | 1173 - 1184 | NO ENTRY |
| 2280 | ADD LINES 26b, e AND f<br>PROPERTY D | PT III<br>26g D | 12 | 1185 - 1196 | N |
| 2290 | SEC 1252 SOIL,<br>WATER AND LAND EXPENSES<br>PROPERTY D | PT III<br>27a D | 12 | 1197 - 1208 | N |
| 2300 | SEC 1252 27a TIMES<br>APPLICATION PERCENTAGE<br>PROPERTY D | PT III<br>27b D | 12 | 1209 - 1220 | N |

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FIELD  IDENTIFICATION                FORM   LENGTH CHAR - POS   FIELD
NO.                                  REF.                       DESCRIPTION
----   -----------------------------  ----  ------ ----   ----  -------------------
2310   SEC 1252 SMALLER OF           PT III   12 1221 - 1232 N
       LINE 24 OR 27b                27c  D
       PROPERTY D

2320   SEC 1254 INTANGIBLE           PT III   12 1233 - 1244 N
       DRILLING AND DEVELOPMENT      28a  D
       PROPERTY D

2330   SEC 1254 SMALLER OF           PT III   12 1245 - 1256 N
       LINE 24 OR 28a                28b  D
       PROPERTY D

2340   SEC 1255 APPLICABLE           PT III   12 1257 - 1268 N
       PERCENTAGE                    29a  D
       PROPERTY D

2350   SEC 1255 SMALLER OF           PT III   12 1269 - 1280 N
       LINE 24 OR 29a                29b  D
       PROPERTY D

2360   TOTAL GAINS ALL PROPERTIES    PT III   12 1281 - 1292 N
                                     30

2370   COLUMNS A THROUGH D           PT III   12 1293 - 1304 N
                                     31

2380   SUBTRACT LINE 31              PT III   12 1305 - 1316 N
       FROM LINE 30                  32

2420   EXPENSE DEDUCTION OR          PT IV    12 1317 - 1328 N
       RECOVERY DEDUCTION            33(a)
       SEC 179

2430   EXPENSE DEDUCTION OR          PT IV    12 1329 - 1340 N
       RECOVERY DEDUCTION            33(b)
       SEC 280F

2440   DEPRECIATION OR RECOVERY      PT IV    12 1341 - 1352 N
       SEC 179                       34(a)

2450   DEPRECIATION OR RECOVERY      PT IV    12 1353 - 1364 N
       SEC 280F                      34(b)

2460   LINE 33 MINUS LINE 34         PT IV    12 1365 - 1376 N
       SEC 179                       35(a)

2470   LINE 33 MINUS LINE 34         PT IV    12 1377 - 1388 N
       SEC 280F                      35(b)

*2475  RECAPTURE STATEMENT           PT IV     6 1389 - 1394  "STMbnn" OR BLANK    |

       RECORD TERMINUS CHARACTER               1 1395 - 1395  "#"
```

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

# Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040.  ▶ See instructions on back.

OMB No. 1545-0187

**2000**

Attachment Sequence No. **37**

Name(s) shown on Form 1040

Your social security number

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2000? See instructions . . . . . . . . . ☐ Yes ☐ No

## Part I  Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

| | | | | |
|---|---|---|---|---|
| **1** | Income from production of livestock, produce, grains, and other crops . . . . . . . . | | **1** | |
| **2a** | Total cooperative distributions (Form(s) 1099-PATR) | **2a** | **2b** Taxable amount | **2b** |
| **3a** | Agricultural program payments. See instructions | **3a** | **3b** Taxable amount | **3b** |
| **4** | Commodity Credit Corporation (CCC) loans. See instructions: | | | |
| **a** | CCC loans reported under election . . . . . . . . . . . . . . . | | | **4a** |
| **b** | CCC loans forfeited . . . . . . . . | **4b** | **4c** Taxable amount | **4c** |
| **5** | Crop insurance proceeds and certain disaster payments. See instructions: | | | |
| **a** | Amount received in 2000 . . . . . . | **5a** | **5b** Taxable amount | **5b** |
| **c** | If election to defer to 2001 is attached, check here ▶ ☐   **5d**  Amount deferred from 1999 . . | | | **5d** |
| **6** | Other income, including Federal and state gasoline or fuel tax credit or refund. See instructions | | | **6** |
| **7** | **Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 . . . . . . . . . . . . . . . . . ▶ | | | **7** |

## Part II  Expenses—Farm Rental Property. Do not include personal or living expenses.

| | | | | | |
|---|---|---|---|---|---|
| **8** | Car and truck expenses. See Schedule F instructions—also attach **Form 4562** . . . . . | **8** | **21** Pension and profit-sharing plans . . . . . . . . | **21** | |
| **9** | Chemicals . . . . . . . . | **9** | **22** Rent or lease. See instructions: | | |
| **10** | Conservation expenses (see instructions) . . . . . . . | **10** | **a** Vehicles, machinery, and equipment . . . . . . | **22a** | |
| **11** | Custom hire (machine work) . | **11** | **b** Other (land, animals, etc.) . | **22b** | |
| **12** | Depreciation and section 179 expense deduction not claimed elsewhere . . . . . | **12** | **23** Repairs and maintenance . | **23** | |
| | | | **24** Seeds and plants purchased . . . . . | **24** | |
| **13** | Employee benefit programs other than on line 21. See Schedule F instructions . . . | **13** | **25** Storage and warehousing . | **25** | |
| | | | **26** Supplies purchased . . . | **26** | |
| **14** | Feed purchased . . . . . | **14** | **27** Taxes . . . . . . . . . | **27** | |
| **15** | Fertilizers and lime . . . . . | **15** | **28** Utilities . . . . . . . . | **28** | |
| **16** | Freight and trucking . . . | **16** | **29** Veterinary, breeding, and medicine . . . . . . . | **29** | |
| **17** | Gasoline, fuel, and oil . . . | **17** | **30** Other expenses (specify): | | |
| **18** | Insurance (other than health) . | **18** | | | |
| **19** | Interest: | | **a** ............................ | **30a** | |
| **a** | Mortgage (paid to banks, etc.) . | **19a** | **b** ............................ | **30b** | |
| **b** | Other . . . . . . . . . | **19b** | **c** ............................ | **30c** | |
| **20** | Labor hired (less employment credits). See Schedule F instructions . . . . . . | **20** | **d** ............................ | **30d** | |
| | | | **e** ............................ | **30e** | |
| | | | **f** ............................ | **30f** | |
| | | | **g** | **30g** | |

| | | | |
|---|---|---|---|
| **31** | **Total expenses.** Add lines 8 through 30g . . . . . . . . . . . . . . . . . . ▶ | **31** | |
| **32** | **Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you **must** go on to line 33 . . . . | **32** | |
| **33** | If line 32 is a loss, you **must** check the box that describes your investment in this activity. See instructions . . . . . . . . . . . . . . . . . . . . . . . | **33a** ☐ All investment is at risk. **33b** ☐ Some investment is not at risk. | |
| | You may need to complete **Form 8582** to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39 | **33c** | |

For Paperwork Reduction Act Notice, see instructions on back.      Cat. No. 13117W      Form **4835** (2000)

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>DESCRIPTION |
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| | START RECORD SENTINEL | | 4 | 5 - | 8 | "****" |
| 0000 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 0001 | FORM NUMBER | | 6 | 15 - | 20 | "4835bb" |
| 0002 | PAGE NUMBER | | 5 | 21 - | 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION<br>NUMBER | | 9 | 26 - | 34 | N<br>nnnnnnnnn |
| 0004 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0005 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N<br>0000001 -<br>9999999 |
| 0010 | SOCIAL SECURITY NUMBER | | 9 | 43 - | 51 | NO ENTRY |
| 0020 | EMPLOYER IDENTIFICATION NUMBER | | 9 | 52 - | 60 | N |
| 0030 | ACTIVELY PARTICIPATE YES BOX | A | 1 | 61 - | 61 | "X" OR BLANK      \| |
| 0035 | ACTIVELY PARTICIPATE NO BOX | A | 1 | 62 - | 62 | "X" OR BLANK      \| |
| 0040 | INCOME FROM PRODUCTION OF<br>LIVESTOCK, PRODUCE, GRAINS,<br>AND OTHER CROPS | PART I<br>1 | 12 | 63 - | 74 | N |
| 0050 | TOTAL COOPERATIVE<br>DISTRIBUTIONS | PART I<br>2a | 12 | 75 - | 86 | N |
| 0060 | TOTAL COOPERATIVE<br>DISTRIBUTIONS (TAXABLE AMOUNT) | PART I<br>2b | 12 | 87 - | 98 | N |
| 0070 | AGRICULTURAL PROGRAM PAYMENTS | PART I<br>3a | 12 | 99 - | 110 | N |
| 0080 | AGRICULTURAL PROGRAM PAYMENTS<br>TAXABLE AMOUNT | PART I<br>3b | 12 | 111 - | 122 | N |
| 0090 | CCC LOANS REPORTED UNDER<br>ELECTION | PART I<br>4a | 12 | 123 - | 134 | N |
| @0100 | CCC LOANS STATEMENT | PART I<br>4a | 6 | 135 - | 140 | "STMbnn" OR BLANK    \| |
| 0110 | CCC LOANS<br>FORFEITED OR CERTIFIED | PART I<br>4b | 12 | 141 - | 152 | N |
| 0120 | CCC LOANS<br>TAXABLE AMOUNT | PART I<br>4c | 12 | 153 - | 164 | N |
| 0130 | CROP INSURANCE PROCEEDS | PART I<br>5a | 12 | 165 - | 176 | N |
| 0140 | CROP INSURANCE PROCEEDS<br>(TAXABLE AMOUNT) | PART I<br>5b | 12 | 177 - | 188 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|----|----|----|----|----|----|
| 0160 | IF ELECTION TO DEFER IS ATTACHED | PART I 5c | 1 | 189 - 189 | "X" OR BLANK |
| @0165 | CROP INSURANCE PROCEEDS STATEMENT | PART I 5c | 6 | 190 - 195 | "STMbnn" OR BLANK |
| 0170 | ELECTION TO DEFER AMOUNT | PART I 5d | 12 | 196 - 207 | N |
| 0180 | OTHER INCOME | PART I 6 | 12 | 208 - 219 | N |
| 0190 | GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6 | PART I 7 | 12 | 220 - 231 | N |
| 0200 | CAR AND TRUCK EXPENSES (FORM 4562) | PT II 8 | 12 | 232 - 243 | N |
| 0210 | CHEMICAL | PT II 9 | 12 | 244 - 255 | N |
| 0220 | CONSERVATION EXPENSES | PT II 10 | 12 | 256 - 267 | NO ENTRY |
| 0230 | CUSTOM HIRE | PT II 11 | 12 | 268 - 279 | N |
| 0240 | DEPRECIATION AND SEC 179 EXPENSE DEDUCTION | PT II 12 | 12 | 280 - 291 | N |
| 0250 | EMPLOYEE BENEFIT PROGRAMS | PT II 13 | 12 | 292 - 303 | N |
| 0260 | FEED PURCHASED | PT II 14 | 12 | 304 - 315 | N |
| 0270 | FERTILIZERS AND LIME | PT II 15 | 12 | 316 - 327 | N |
| 0280 | FREIGHT AND TRUCKING | PT II 16 | 12 | 328 - 339 | N |
| 0290 | GASOLINE, FUEL AND OIL | PT II 17 | 12 | 340 - 351 | N |
| 0300 | INSURANCE | PT II 18 | 12 | 352 - 363 | N |
| 0310 | MORTGAGE | PT II 19a | 12 | 364 - 375 | N |
| 0320 | OTHER | PT II 19b | 12 | 376 - 387 | N |
| *0330 | FORM 1098 EXPLANATION | PT II 19a | 6 | 388 - 393 | "STMbnn" OR BLANK |
| *0340 | FORM 1098 NAME/ADDRESS | PT II 19b | 6 | 394 - 399 | "STMbnn" OR BLANK |

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     FIELD IDENTIFICATION                FORM   LENGTH CHAR - POS   FIELD
     NO.                                 REF.                       DESCRIPTION
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     0350  LABOR HIRED                    PT II   12   400 - 411  N
                                          20

     0360  PENSION AND PROFIT-            PT II   12   412 - 423  N
           SHARING PLANS                  21

     0370  RENT OR LEASE                  PT II   12   424 - 435  N
           VEHICLES, MACHINERY AND EQUIP  22a

     0380  OTHER                          PT II   12   436 - 447  N
           (LAND, ANIMALS, ETC)           22b

     0390  REPAIRS AND MAINTENANCE        PT II   12   448 - 459  N
                                          23

     0400  SEEDS AND PLANTS PURCHASED     PT II   12   460 - 471  N
                                          24

     0410  STORAGE AND WAREHOUSING        PT II   12   472 - 483  N
                                          25

     0420  SUPPLIES PURCHASED             PT II   12   484 - 495  N
                                          26

     0430  TAXES                          PT II   12   496 - 507  N
                                          27

     0440  UTILITIES                      PT II   12   508 - 519  N
                                          28

     0450  VETERINARY FEES AND MEDICINE   PT II   12   520 - 531  N
                                          29

    *0460  OTHER EXPENSES                 PT II    6   532 - 537  "STMbnn"
                                          30                      OR BLANK

           NOTE:  IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY
                  OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A
                  STATEMENT (STM) REFERENCE.  THE STM RECORDS MUST BEGIN WITH
                  THE FIRST EXPLANATION.

     0470  OTHER EXPENSES                 PT II   15   538 - 552  A/N
           (SPECIFY)                      30a

     0480  OTHER EXPENSES                 PT II   12   553 - 564  N
                                          30a

     0490  OTHER EXPENSES                 PT II   15   565 - 579  A/N
           (SPECIFY)                      30b

     0500  OTHER EXPENSES                 PT II   12   580 - 591  N
                                          30b

     0510  OTHER EXPENSES                 PT II   15   592 - 606  A/N
           (SPECIFY)                      30c

     0520  OTHER EXPENSES                 PT II   12   607 - 618  N
                                          30c

     0530  OTHER EXPENSES                 PT II   15   619 - 633  A/N
           (SPECIFY)                      30d
```

SECTION  9.57    FORM 4835 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|--------------|--------|------------|-------------|
| ---- | ----------------------------- | ---- | ------ | ---- ---- | ------------------- |
| 0540 | OTHER EXPENSES | PT II<br>30d | 12 | 634 - 645 | N |
| 0550 | OTHER EXPENSES<br>(SPECIFY) | PT II<br>30e | 15 | 646 - 660 | A/N |
| 0560 | OTHER EXPENSES | PT II<br>30e | 12 | 661 - 672 | N |
| 0570 | OTHER EXPENSES<br>(SPECIFY) | PT II<br>30f | 15 | 673 - 687 | A/N |
| 0580 | OTHER EXPENSES | PT II<br>30f | 12 | 688 - 699 | N |
| 0590 | OTHER EXPENSES<br>(SPECIFY) | PT II<br>30g | 15 | 700 - 714 | A/N |
| 0600 | OTHER EXPENSES | PT II<br>30g | 12 | 715 - 726 | N |
| 0610 | TOTAL EXPENSES<br>ADD LINES 8-30g | 31 | 12 | 727 - 738 | N |
| 0620 | PAL INDICATOR | 32 | 3 | 739 - 741 | "PAL" OR BLANK |
| 0630 | NET FARM RENTAL INCOME OR<br>(LOSS) | 32 | 12 | 742 - 753 | N |
| 0640 | ALL INVESTMENT IS AT RISK | 33a | 1 | 754 - 754 | "X" OR BLANK |
| 0650 | SOME INVESTMENT IS NOT AT RISK | 33b | 1 | 755 - 755 | "X" OR BLANK |
| 0660 | DEDUCTIBLE LOSS | 33c | 12 | 756 - 767 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 768 - 768 | "#" |

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

# Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

**2000**

Attachment
Sequence No. **72**

Name(s) shown on return | Identifying number

| **Part I** | **Total Investment Interest Expense** | | |
|---|---|---|---|
| **1** | Investment interest expense paid or accrued in 2000. See instructions | **1** | |
| **2** | Disallowed investment interest expense from 1999 Form 4952, line 7 | **2** | |
| **3** | **Total investment interest expense.** Add lines 1 and 2 | **3** | |

| **Part II** | **Net Investment Income** | | | |
|---|---|---|---|---|
| **4a** | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | | **4a** | |
| **b** | Net gain from the disposition of property held for investment | **4b** | | |
| **c** | Net capital gain from the disposition of property held for investment | **4c** | | |
| **d** | Subtract line 4c from line 4b. If zero or less, enter -0- | | **4d** | |
| **e** | Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ▶ | | **4e** | |
| **f** | Investment income. Add lines 4a, 4d, and 4e. See instructions | | **4f** | |
| **5** | Investment expenses. See instructions | | **5** | |
| **6** | **Net investment income.** Subtract line 5 from line 4f. If zero or less, enter -0- | | **6** | |

| **Part III** | **Investment Interest Expense Deduction** | | |
|---|---|---|---|
| **7** | Disallowed investment interest expense to be carried forward to 2001. Subtract line 6 from line 3. If zero or less, enter -0- | **7** | |
| **8** | **Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions | **8** | |

*Section references are to the Internal Revenue Code unless otherwise noted.*

# General Instructions

## Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2000 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information, see **Pub. 550,** Investment Income and Expenses.

## Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return unless **all** of the following apply.

● Your investment interest expense is not more than your investment income from interest and ordinary dividends.

● You have no other deductible investment expenses.

● You have no disallowed investment interest expense from 1999.

## Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535,** Business Expenses.

# Specific Instructions

## Part I—Total Investment Interest Expense

### Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest expense** is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include

amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following.

● Home mortgage interest.

● Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the separate instructions for **Form 8582,** Passive Activity Loss Limitations, for details.

● Any interest expense that is capitalized, such as construction interest subject to section 263A.

● Interest expense related to tax-exempt interest income under section 265.

● Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

For Paperwork Reduction Act Notice, see back.

Cat. No. 13177Y

Form **4952** (2000)

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | | FIELD<br>DESCRIPTION |
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| ---- | ------------------------------ | ---- | ------ | ---- | ---- | -------------------- |
|      | BYTE COUNT                   |        | 4      | 1 -  | 4    | 0208             |
|      | START RECORD SENTINEL        |        | 4      | 5 -  | 8    | "*****"          |
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| 0001 | FORM NUMBER                  |        | 6      | 15 - | 20   | "4952bb"         |
| 0002 | PAGE NUMBER                  |        | 5      | 21 - | 25   | "PG01b"          |
| 0003 | EMPLOYER IDENTIFICATION<br>NUMBER (EIN) |    | 9      | 26 - | 34   | N<br>nnnnnnnnn   |
| 0004 | FILLER                       |        | 1      | 35 - | 35   | BLANK            |
| 0005 | FORM OCCURRENCE NUMBER       |        | 7      | 36 - | 42   | N<br>0000001     |
| 0010 | IDENTIFYING NUMBER (EIN)     |        | 9      | 43 - | 51   | N                |
| 0020 | INVESTMENT INTEREST EXPENSE  | PT I<br>1 | 12  | 52 - | 63   | N                |
| 0030 | DISALLOWED INVESTMENT<br>INTEREST EXPENSE | PT I<br>2 | 12 | 64 - | 75 | N |
| 0040 | TOTAL INVESTMENT INTEREST<br>ADD LINES 1 AND 2 | PT I<br>3 | 12 | 76 - | 87 | N |
| 0050 | GROSS INCOME FROM PROPERTY<br>HELD FOR INVESTMENT | PT II<br>4(a) | 12 | 88 - | 99 | N |
| 0060 | NET GAIN                     | PT II<br>4(b) | 12 | 100 - | 111 | N |
| 0070 | NET CAPITAL GAIN             | PT II<br>4(c) | 12 | 112 - | 123 | N |
| 0080 | SUBTRACT LINE 4c<br>FROM LINE 4b | PT II<br>4(d) | 12 | 124 - | 135 | N |
| 0090 | LINE 4c INVESTMENT<br>INCOME | PT II<br>4(e) | 12 | 136 - | 147 | N |
| 0100 | INVESTMENT INCOME            | PT II<br>4(f) | 12 | 148 - | 159 | N |
| 0110 | INVESTMENT EXPENSES          | PT II<br>5 | 12 | 160 - | 171 | N |
| 0120 | NET INVESTMENT<br>INCOME     | PT II<br>6 | 12 | 172 - | 183 | N |
| 0130 | INVESTMENT INT. EXPENSE<br>CARRY FORWARD | PT III<br>7 | 12 | 184 - | 195 | N |
| 0140 | INVESTMENT INT.<br>EXPENSE DEDUCT | PT III<br>8 | 12 | 196 - | 207 | N |
|      | RECORD TERMINUS CHARACTER    |        | 1      | 208 - | 208 | "#"          |

| Form **4970** | **Tax on Accumulation Distribution of Trusts** | OMB No. 1545-0192 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service | ► **Attach to beneficiary's tax return.**<br>► **See instructions on back.** | **2000**<br>Attachment<br>Sequence No. **73** |

| **A** Name(s) as shown on return | **B** Social security number |
|---|---|
| **C** Name and address of trust | **D** Employer identification number |

| **E** Type of trust (see instructions)<br>☐ Domestic ☐ Foreign | **F** Beneficiary's date of birth | **G** Enter number of trusts from which you received accumulation distributions in this tax year . . . . . . . . . ► | |

## Part I  Average Income and Determination of Computation Years

| | | |
|---|---|---|
| **1** | Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a)) . . . . . . . . . . . . . . . . . . . . | **1** |
| **2** | Distributions of income accumulated before you were born or reached age 21 . . . . . | **2** |
| **3** | Subtract line 2 from line 1 . . . . . . . . . . . . . . . . . . . | **3** |
| **4** | Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b)) | **4** |
| **5** | Total (add lines 3 and 4) . . . . . . . . . . . . . . . . . . . | **5** |
| **6** | Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c)) . . . | **6** |
| **7** | Taxable part of line 5 (subtract line 6 from line 5) . . . . . . . . . . . . | **7** |
| **8** | Number of trust's earlier tax years in which amounts on line 7 are considered distributed . . . | **8** |
| **9** | Average annual amount considered distributed (divide line 3 by line 8) . . | **9** | |
| **10** | Multiply line 9 by .25 . . . . . . . . . . . . | **10** | |
| **11** | Number of earlier tax years to be taken into account (see instructions) . . . . . . . . . | **11** |
| **12** | Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15 | **12** |

| **13** | Enter your taxable income before this distribution for the 5 immediately preceding tax years | **(a) 1999** | **(b) 1998** | **(c) 1997** | **(d) 1996** | **(e) 1995** |
|---|---|---|---|---|---|---|

## Part II  Tax Attributable to the Accumulation Distribution

| | | | **(a) 19......** | **(b) 19......** | **(c) 19......** |
|---|---|---|---|---|---|
| **14** | Enter the amounts from line 13, eliminating the highest and lowest taxable income years . . . | **14** | | | |
| **15** | Enter amount from line 12 in each column . . . . . . | **15** | | | |
| **16** | Recomputed taxable income (add lines 14 and 15) . . . . | **16** | | | |
| **17** | Income tax on amounts on line 16 . . . . . . . . . | **17** | | | |
| **18** | Income tax before credits on line 14 income . . . . . . | **18** | | | |
| **19** | Additional tax before credits (subtract line 18 from line 17) . . | **19** | | | |
| **20** | Tax credit adjustment . . . . . . . . . . . | **20** | | | |
| **21** | Subtract line 20 from line 19 . . . . . . . . . . | **21** | | | |
| **22** | Alternative minimum tax adjustments . . . . . . . . | **22** | | | |
| **23** | Combine lines 21 and 22 . . . . . . . . . . . | **23** | | | |
| **24** | Add columns (a), (b), and (c), line 23 . . . . . . . . . . . . . . . . | **24** | |
| **25** | Divide the line 24 amount by 3 . . . . . . . . . . . . . . . . . . | **25** | |
| **26** | Multiply the amount on line 25 by the number of years on line 11 . . . . . . . . . | **26** | |
| **27** | Enter the amount from line 4 . . . . . . . . . . . . . . . . . . . | **27** | |
| **28** | Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-). . . . . . . . . . . . . . . . . . . . . . . . . | **28** | |

**For Paperwork Reduction Act Notice, see back of form.**    Cat. No. 13180V    Form **4970** (2000)

```
SECTION  9.61    FORM 4970 - PAGE 1

FIELD IDENTIFICATION            FORM  LENGTH CHAR - POS  FIELD
NO.                             REF.                     DESCRIPTION
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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    9   26 -   34   N
      (EIN)                                                nnnnnnnnn

0004  FILLER                            1   35 -   35   BLANK

0005  FORM OCCURRENCE NUMBER            7   36 -   42   N
                                                          0000001

0010  NAME OF PERSON SUBJECT TO    A   35   43 -   77   A/N
      TRUST TAX

0020  SSN OF PERSON SUBJECT TO     B    9   78 -   86   N
      TRUST TAX

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 D  9  190 -  198   N
      (EIN)

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   MMDDYYYY

0100  NUMBER OF TRUSTS             G    2  209 -  210   N

0110  PRIOR YEARS DISTRIBUTION     1   12  211 -  222   N
      AMOUNT

0120  PRE-BIRTH/21 DISTRIBUTION    2   12  223 -  234   N
      AMOUNT

0130  NET DISTRIBUTION AMOUNT      3   12  235 -  246   N

0140  TAX ON TRUST AMOUNT FROM L3  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        9   12  297 -  308   N
      DISTRIBUTED
```

```
   SECTION  9.61    FORM 4970 - PAGE 1

   FIELD IDENTIFICATION            FORM   LENGTH CHAR - POS  FIELD
   NO.                             REF.                      DESCRIPTION
   ----  ------------------------- ----   ------ ----   ---- --------------------
   0200  MULTIPLY LINE 9 BY 25%    10        12  309 -  320  N

   0210  NUMBER OF EARLIER YEARS   11         2  321 -  322  N
         CONSIDERED

   0220  AVERAGE AMOUNT FOR RECOMPUTING 12  12  323 -  334  N
         TAX

   0230  PRIOR YEAR PRE-DIST TAXABLE  13(a)  12  335 -  346  N
         INCOME (a)

   0240  PRIOR YEAR PRE-DIST TAXABLE  13(b)  12  347 -  358  N
         INCOME (b)

   0250  PRIOR YEAR PRE-DIST TAXABLE  13(c)  12  359 -  370  N
         INCOME (c)

   0260  PRIOR YEAR PRE-DIST TAXABLE  13(d)  12  371 -  382  N
         INCOME (d)

   0270  PRIOR YEAR PRE-DIST TAXABLE  13(e)  12  383 -  394  N
         INCOME (e)

   0280  MID YEAR DIGITS (a)       PT II (a)  4  395 -  398  N

   0290  MID YEAR PRE-DIST TAXABLE  14(a)  12  399 -  410  N
         INCOME (a)

   0300  RECOMPUTING AVERAGE REPEATED  15(a) 12  411 -  422  N
         (a)

   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   22(a)     12  495 -  506  N
         ADJUSTMENT (a)

   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  14(b)  12  523 -  534  N
         INCOME (b)

   0410  RECOMPUTING AVERAGE REPEATED  15(b) 12  535 -  546  N
         (b)

   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
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| ---- | ------------------------------- | ---- | ------ | ---- ---- | ------------------ |
| 0450 | ADDITIONAL TAX (b) | 19(b) | 12 | 583 - 594 | N |
| 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 | "#" |

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

## Tax on Lump-Sum Distributions
**(From Qualified Retirement Plans of Plan Participants Born Before 1936)**

▶ **Attach to Form 1040 or Form 1041.**  ▶ **See instructions.**

OMB No. 1545-0193

**2000**

Attachment
Sequence No. **28**

| Name of recipient of distribution | Identifying number |
|---|---|

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| **Part I** | **Complete this part to see if you qualify to use Form 4972** | | Yes | No |
|---|---|---|---|---|
| 1 | Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form . . . . . . . . . . . | 1 | | |
| 2 | Did you roll over any part of the distribution? If "Yes," **do not** use this form . . . . . . . . . . | 2 | | |
| 3 | Was this distribution paid to you as a beneficiary of a plan participant who was born before 1936? . . . | 3 | | |
| 4 | Were you **(a)** a plan participant who received this distribution, **(b)** born before 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? . . . . . . . . . . . . . . | 4 | | |
| | If you answered "No" to both questions 3 **and** 4, **do not** use this form. | | | |
| 5a | Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2000 distribution from your own plan . . . . . . . . . . . . . . . . . . . | 5a | | |
| b | If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that plan participant after 1986? If "Yes," **do not** use the form for this distribution . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 5b | | |

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| **Part II** | **Complete this part to choose the 20% capital gain election** (see instructions) | | |
|---|---|---|---|
| 6 | Capital gain part from box 3 of Form 1099-R . . . . . . . . . . . . . . . . | 6 | |
| 7 | Multiply line 6 by 20% (.20) . . . . . . . . . . . . . . . . ▶ | 7 | |
| | If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies. | | |

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| **Part III** | **Complete this part to choose the 10-year tax option** (see instructions) | | | |
|---|---|---|---|---|
| 8 | Ordinary income from Form 1099-R, box 2a minus, the amount, if any, from line 6 above . . | | 8 | |
| 9 | Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 | | 9 | |
| 10 | Total taxable amount. Subtract line 9 from line 8 . . . . . . . . . . | | 10 | |
| 11 | Current actuarial value of annuity (from Form 1099-R, box 8). If none, enter -0- . . . . . | | 11 | |
| 12 | Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . . . . . | | 12 | |
| 13 | Multiply line 12 by 50% (.50), but **do not** enter more than $10,000 . | 13 | | |
| 14 | Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0- . . . . . . | 14 | | |
| 15 | Multiply line 14 by 20% (.20) . . . . . . . . . . . . | 15 | | |
| 16 | Minimum distribution allowance. Subtract line 15 from line 13 . . . . . . . . . . | | 16 | |
| 17 | Subtract line 16 from line 12 . . . . . . . . . . . . . . . . | | 17 | |
| 18 | Federal estate tax attributable to lump-sum distribution . . . . . . . . . . | | 18 | |
| 19 | Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23 . . | | 19 | |
| 20 | Divide line 11 by line 12 and enter the result as a decimal (rounded to at least four places) . . . . . . . . . . . . . . . . | 20 | . | |
| 21 | Multiply line 16 by the decimal on line 20 . . . . . . . . . | 21 | | |
| 22 | Subtract line 21 from line 11 . . . . . . . . . . . . | 22 | | |
| 23 | Multiply line 19 by 10% (.10) . . . . . . . . . . . . . . | | 23 | |
| 24 | Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . . . . . | | 24 | |
| 25 | Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . . . . . . . . . . . | | 25 | |
| 26 | Multiply line 22 by 10% (.10) . . . . . . . . . | 26 | | |
| 27 | Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . . . . . . . . . . | 27 | | |
| 28 | Multiply line 27 by ten (10) . . . . . . . . . . . . | | 28 | |
| 29 | Subtract line 28 from line 25. (Multiple recipients, see instructions.) . . . . . . . . . ▶ | | 29 | |
| 30 | **Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies . . . . . . ▶ | | 30 | |

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| 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 | DISTR OF QUAL PLAN - YES BOX | 1 | 1 | 87 - | 87 | "X" OR BLANK |
| 0026 | DISTR OF QUAL 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 | 5a | 1 | 95 - | 95 | "X" OR BLANK |
| 0200 | PRIOR YEAR DISTRIBUTION - NO | 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 | CAPITAL GAIN ELECTION | 7 | 12 | 126 - | 137 | N |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|--------|-------------|--------------------|
| 0230 | NUA LITERAL | 8 | 3 | 138 - 140 | "NUA" OR BLANK |
| 0235 | NUA INCLUDED AMOUNT | 8 | 12 | 141 - 152 | N |
| 0240 | ORDINARY INCOME | 8 | 12 | 153 - 164 | N |
| 0250 | DEATH BENEFIT EXCLUSION | 9 | 12 | 165 - 176 | N |
| 0260 | TOTAL TAXABLE AMOUNT | 10 | 12 | 177 - 188 | N |
| 0270 | ACTUARIAL VALUE | 11 | 12 | 189 - 200 | N |
| 0280 | ADJUSTED TOTAL TAXABLE AMOUNT | 12 | 12 | 201 - 212 | N |
| 0290 | 50% OF ADJUSTED TAXABLE AMOUNT | 13 | 12 | 213 - 224 | N |
| 0300 | NET ADJUSTED TAXABLE AMOUNT | 14 | 12 | 225 - 236 | N |
| 0310 | 20% OF NET ADJ 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 | "#" |

Form **6198**

Department of the Treasury
Internal Revenue Service

# At-Risk Limitations

▶ **Attach to your tax return.**

▶ **See separate instructions.**

OMB No. 1545-0712

**2000**

Attachment
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (See page 2 of the instructions.)

## Part I  Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. (See instructions.) Enter losses in parentheses.

| | | | |
|---|---|---|---|
| **1** | Ordinary income (loss) from the activity. See page 2 of the instructions . . . . . . . . . | **1** | |
| **2** | Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you initially report on: | | |
| **a** | Schedule D . . . . . . . . . . . . . . . . . . . . . . . . . . . | **2a** | |
| **b** | Form 4797 . . . . . . . . . . . . . . . . . . . . . . . . . . . | **2b** | |
| **c** | Other form or schedule . . . . . . . . . . . . . . . . . . . . . . . | **2c** | |
| **3** | Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c . . . . . . . . . . . . | **3** | |
| **4** | Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3 . . . . . . . . . . . . . | **4** | ( ) |
| **5** | Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form . . . . . . . . . . . . . . . | **5** | |

## Part II  Simplified Computation of Amount At Risk (See page 3 of the instructions to find out if you may use this part.)

| | | | |
|---|---|---|---|
| **6** | Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero . . . . . . . . . . . . . | **6** | |
| **7** | Increases for the tax year. See page 4 of the instructions . . . . . . . . . . . . . | **7** | |
| **8** | Add lines 6 and 7 . . . . . . . . . . . . . . . . . . . . . . . . . | **8** | |
| **9** | Decreases for the tax year. See page 4 of the instructions . . . . . . . . . . . . . | **9** | |
| **10a** | Subtract line 9 from line 8 . . . . . . . . . . . . . ▶ **10a** | | |
| **b** | If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules . . . . . . | **10b** | |
| | **Note:** *You may want to complete Part III to see if it gives you a larger amount at risk.* | | |

## Part III  Detailed Computation of Amount At Risk
(If you completed Part III of Form 6198 for 1999, see page 4 of the instructions.)

| | | | |
|---|---|---|---|
| **11** | Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero . . . . . . . . . . . . . . . . . . . . . . . . . . | **11** | |
| **12** | Increases at effective date . . . . . . . . . . . . . . . . . . . . . . | **12** | |
| **13** | Add lines 11 and 12 . . . . . . . . . . . . . . . . . . . . . . . . | **13** | |
| **14** | Decreases at effective date . . . . . . . . . . . . . . . . . . . . . . | **14** | |
| **15** | Amount at risk (check box that applies): | **15** | |
| **a** | ☐ At effective date. Subtract line 14 from line 13. Do not enter less than zero. | | |
| **b** | ☐ From 1999 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1999 form.) | | |
| **16** | Increases since (check box that applies): | **16** | |
| **a** | ☐ Effective date  **b** ☐ The end of your 1999 tax year . . . . . . . . . . . . | | |
| **17** | Add lines 15 and 16 . . . . . . . . . . . . . . . . . . . . . . . . | **17** | |
| **18** | Decreases since (check box that applies): | **18** | |
| **a** | ☐ Effective date  **b** ☐ The end of your 1999 tax year . . . . . . . . . . . . | | |
| **19a** | Subtract line 18 from line 17 . . . . . . . . . . . . . ▶ **19a** | | |
| **b** | If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules . . . . . . . . . . . . . . | **19b** | |

## Part IV  Deductible Loss

| | | | |
|---|---|---|---|
| **20** | **Amount at risk.** Enter the **larger** of line 10b or line 19b . . . . . . . . . . . . | **20** | |
| **21** | **Deductible loss.** If line 20 is zero, enter -0-; you do not have a deductible loss this year. Otherwise, enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover . . . . . . . | **21** | ( ) |

**Note:** *If the loss is from a passive activity, see* **Form 8582,** *Passive Activity Loss Limitations, or* **Form 8810,** *Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

**For Paperwork Reduction Act Notice, see page 8 of the instructions.**     Cat. No. 50012Y     Form **6198** (2000)

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FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS  FIELD
NO.                               REF.                     DESCRIPTION
----  --------------------------  ----  ------ ----  ----  --------------------
      BYTE COUNT                           4     1 -    4  0476

      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              9    26 -   34  N
      NUMBER (EIN)                                         nnnnnnnnn

0004  FILLER                               1    35 -   35  BLANK

0005  FORM OCCURRENCE NUMBER               7    36 -   42  N
                                                           0000001 -
                                                           9999999

0010  IDENTIFYING NUMBER                   9    43 -   51  N

0020  DESCRIPTION OF ACTIVITY             80    52 -  131  A/N                |

0030  ORDINARY INCOME (LOSS)      PT I    12   132 -  143  N
      FROM ACTIVITY               1

0040  GAIN (LOSS) FROM ASSETS     PT I    12   144 -  155  N
      (SCHEDULE D)                2a

0050  GAIN (LOSS) FROM ASSETS     PT I    12   156 -  167  N
      (FORM 4797)                 2b

*0060 GAIN (LOSS) FROM ASSETS     PT I     6   168 -  173  "STMbnn" OR BLANK   |
      (OTHER FORM OR SCHEDULE)    2c

0065  CARRY FORWARD FORM NAME     PT I    20   174 -  193  A/N OR BLANK        |
                                  2c

+0070 GAIN (LOSS) FROM ASSETS     PT I    12   194 -  205  N
      (OTHER FORMS OR SCHEDULE)   2c
      (AMOUNT)

0080  GAIN (LOSS) FROM ASSETS     PT I    12   206 -  217  N
      (OTHER FORM OR SCHEDULE)    2c
      (TOTAL)

0090  OTHER INCOME OR GAINS       PT I    12   218 -  229  N
      (SCHEDULE K1, FORM 1065     3
      OR FORM 1120S)

0100  OTHER DEDUCTIONS OR LOSSES  PT I    12   230 -  241  N ***
      INCLUDING INVESTMENT INTEREST 4
      EXPENSE

0110  CURRENT YEAR PROFIT (LOSS)  PT I    12   242 -  253  N
      FROM ACTIVITY               5

0120  ADJUSTED BASIS FIRST DAY    PT II   12   254 -  265  N
      OF TAX YEAR                 6
```

SECTION  9.65    FORM 6198 - PAGE 1

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|----|--------------------------------|------|------|-----------|--------------------|
| 0130 | TAX YEAR INCREASES | PT II<br>7 | 12 | 266 - 277 | N |
| 0140 | ADD LINES 6 AND 7 | PT II<br>8 | 12 | 278 - 289 | N |
| 0150 | TAX YEAR DECREASES | PT II<br>9 | 12 | 290 - 301 | N |
| 0160 | LINE 8 MINUS LINE 9 | PT II<br>10(a) | 12 | 302 - 313 | N |
| 0170 | AMOUNT AT RISK | PT II<br>10(b) | 12 | 314 - 325 | N |
| 0180 | INVESTMENT IN ACTIVITY | PT III<br>11 | 12 | 326 - 337 | N |
| 0190 | EFFECTIVE DATE INCREASES | PT III<br>12 | 12 | 338 - 349 | N |
| 0200 | ADD LINES 11 AND 12 | PT III<br>13 | 12 | 350 - 361 | N |
| 0210 | EFFECTIVE DATE DECREASES | PT III<br>14 | 12 | 362 - 373 | N |
| 0220 | AT RISK EFFECTIVE  DATE,<br>BOX | PT III<br>15a | 1 | 374 - 374 | "X" OR BLANK |
| 0230 | PRIOR YEAR FORM 6198,<br>LINE 19, BOX | PT III<br>15b | 1 | 375 - 375 | "X" OR BLANK |
| 0240 | AMOUNT AT RISK | PT III<br>15 | 12 | 376 - 387 | N |
| 0250 | INCREASES SINCE<br>EFFECTIVE DATE, BOX | PT III<br>16a | 1 | 388 - 388 | "X" OR BLANK |
| 0260 | INCREASES<br>END OF PRIOR TAX YEAR, BOX | PT III<br>16b | 1 | 389 - 389 | "X" OR BLANK |
| 0270 | AMOUNT OF INCREASES | PT III<br>16 | 12 | 390 - 401 | N |
| 0280 | ADD LINES 15 AND 16 | PT III<br>17 | 12 | 402 - 413 | N |
| 0290 | DECREASES SINCE<br>EFFECTIVE DATE, BOX | PT III<br>18a | 1 | 414 - 414 | "X" OR BLANK |
| 0300 | DECREASES SINCE<br>END OF PRIOR YEAR, BOX | PT III<br>18b | 1 | 415 - 415 | "X" OR BLANK |
| 0310 | AMOUNT OF DECREASES | PT III<br>18 | 12 | 416 - 427 | N |
| 0320 | AMOUNT AT RISK<br>LINE 17 MINUS LINE 18 | PT III<br>19(a) | 12 | 428 - 439 | N |

SECTION  9.65    FORM 6198 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------|------|------|------|------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0330 | AMOUNT AT RISK | PT III 19(b) | 12 | 440 - 451 | N                    | |
| 0340 | AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19 | PT IV 20 | 12 | 452 - 463 | N |
| 0350 | DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20 | PT IV 21 | 12 | 464 - 475 | N *** |
|      | RECORD TERMINUS CHARACTER |  | 1 | 476 - 476 | "#" |

| Form **6252** | **Installment Sale Income** | OMB No. 1545-0228 |
|---|---|---|

Form **6252**

Department of the Treasury
Internal Revenue Service

**Installment Sale Income**

► See separate instructions.    ► Attach to your tax return.
► Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

**2000**

Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

| | | |
|---|---|---|
| **1** | Description of property ► | |
| **2a** | Date acquired (month, day, year) ► ___/___/___     **b** Date sold (month, day, year) ► ___/___/___ | |
| **3** | Was the property sold to a related party after May 14, 1980? See instructions. If "No," skip line 4 . . . | ☐ Yes  ☐ No |
| **4** | Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . . . . . . . . | ☐ Yes  ☐ No |

**Part I**   **Gross Profit and Contract Price.** Complete this part for the year of sale only.

| | | | |
|---|---|---|---|
| **5** | Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated | **5** | |
| **6** | Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source . | **6** | |
| **7** | Subtract line 6 from line 5 . . . . . . . | **7** | |
| **8** | Cost or other basis of property sold . . . . . . . | **8** | |
| **9** | Depreciation allowed or allowable . . . . . . . | **9** | |
| **10** | Adjusted basis. Subtract line 9 from line 8 . . . . . . | **10** | |
| **11** | Commissions and other expenses of sale. . . . . . . | **11** | |
| **12** | Income recapture from Form 4797, Part III. See instructions . . | **12** | |
| **13** | Add lines 10, 11, and 12 . . . . . . . . . . . . . . . . | **13** | |
| **14** | Subtract line 13 from line 5. If zero or less, **stop here. Do not** complete the rest of this form . | **14** | |
| **15** | If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. See instructions . . . . . . . . . . | **15** | |
| **16** | **Gross profit.** Subtract line 15 from line 14 . . . . . . . . . . . | **16** | |
| **17** | Subtract line 13 from line 6. If zero or less, enter -0- . . . . . . . . . . | **17** | |
| **18** | **Contract price.** Add line 7 and line 17 . . . . . . . . . . . . . | **18** | |

**Part II**   **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

| | | | |
|---|---|---|---|
| **19** | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | **19** | |
| **20** | **For year of sale only:** Enter amount from line 17 above; otherwise, enter -0- . . . . . | **20** | |
| **21** | Payments received during year. See instructions. **Do not** include interest, whether stated or unstated | **21** | |
| **22** | Add lines 20 and 21 . . . . . . . . . . . . . . . . . . . | **22** | |
| **23** | Payments received in prior years. See instructions. **Do not** include interest, whether stated or unstated . . . . . .     **23** | | |
| **24** | **Installment sale income.** Multiply line 22 by line 19 . . . . . . . . . . | **24** | |
| **25** | Part of line 24 that is ordinary income under recapture rules. See instructions . . . . . | **25** | |
| **26** | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions . | **26** | |

**Part III**   **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

| | |
|---|---|
| **27** | Name, address, and taxpayer identifying number of related party |

| | | |
|---|---|---|
| **28** | Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . | ☐ Yes  ☐ No |
| **29** | **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.** | |
| **a** | ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► ___/___/___ | |
| **b** | ☐ The first disposition was a sale or exchange of stock to the issuing corporation. | |
| **c** | ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. | |
| **d** | ☐ The second disposition occurred after the death of the original seller or buyer. | |
| **e** | ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions. | |

| | | | |
|---|---|---|---|
| **30** | Selling price of property sold by related party . . . . . . . . . . . . | **30** | |
| **31** | Enter contract price from line 18 for year of first sale . . . . . . . . . . | **31** | |
| **32** | Enter the **smaller** of line 30 or line 31 . . . . . . . . . . . . . . | **32** | |
| **33** | Total payments received by the end of your 2000 tax year. See instructions . . . . . . | **33** | |
| **34** | Subtract line 33 from line 32. If zero or less, enter -0- . . . . . . . . | **34** | |
| **35** | Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . . | **35** | |
| **36** | Part of line 35 that is ordinary income under recapture rules. See instructions . . . . . | **36** | |
| **37** | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions . | **37** | |

**For Paperwork Reduction Act Notice, see back of form.**          Cat. No. 13601R          Form **6252** (2000)

| 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 | IDENTIFYING NUMBER | | 9 | 43 - | 51 | N |
| 0020 | PROPERTY DESCRIPTION | 1 | 65 | 52 - | 116 | A/N |
| 0030 | DATE ACQUIRED | 2a | 8 | 117 - | 124 | MMDDYYYY |
| 0040 | DATE SOLD | 2b | 8 | 125 - | 132 | MMDDYYYY |
| 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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ----------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0180 | GROSS PROFIT | 16 | 12 | 275 - 286 | N |
| 0190 | LINE 6 MINUS LINE 13 | 17 | 12 | 287 - 298 | N |
| 0200 | CONTRACT PRICE | 18 | 12 | 299 - 310 | N |
| 0210 | GROSS PROFIT PERCENTAGE | 19 | 6 | 311 - 316 | N |
| 0220 | YEAR OF SALE LINE 17 AMOUNT | 20 | 12 | 317 - 328 | N |
| 0230 | PAYMENTS RECEIVED | 21 | 12 | 329 - 340 | N |
| 0240 | ADD LINES 20 AND 21 | 22 | 12 | 341 - 352 | N |
| 0250 | PAYMENTS RECEIVED PRIOR YEAR | 23 | 12 | 353 - 364 | N |
| 0260 | INSTALLMENT SALE INCOME | 24 | 12 | 365 - 376 | N |
| 0270 | ORDINARY INCOME UNDER<br>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<br>AFTER 1ST DISP | 29a | 1 | 523 - 523 | "X" OR BLANK |
| 0320 | DATE OF DISPOSITION | 29a | 8 | 524 - 531 | MMDDYYYY OR BLANK |
| 0330 | 1ST DISP SALE/EXCHANGE | 29b | 1 | 532 - 532 | "X" OR BLANK |
| 0340 | 2ND DISP INVOLUNTARY<br>CONVERSION | 29c | 1 | 533 - 533 | "X" OR BLANK |
| 0350 | 2ND DISP AFTER DEATH OF<br>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<br>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<br>19 GROSS PROFIT PERCENTAGE | 35 | 12 | 602 - 613 | N |

```
SECTION  9.67    FORM 6252 - PAGE 1

FIELD IDENTIFICATION                   FORM  LENGTH CHAR - POS  FIELD
NO.                                    REF.                     DESCRIPTION
----  -----------------------------    ----  ------ ----   ---- --------------------
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  "#"
```

Form **8271**

(Rev. July 1998)

Department of the Treasury
Internal Revenue Service

# Investor Reporting of Tax Shelter Registration Number

▶ **Attach to your tax return.**

▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

OMB No. 1545-0881

Attachment
Sequence No. **71**

| Investor's name(s) shown on return | Investor's identifying number | Investor's tax year ended |
|---|---|---|

| | **(a)** Tax Shelter Name | **(b)** Tax Shelter Registration Number (11-digit number) | **(c)** Tax Shelter Identifying Number |
|---|---|---|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |

# General Instructions

*Section references are to the Internal Revenue Code.*

## Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

**Note:** *A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.*

## Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Note:** *Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.*

## Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

# Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

## Penalty For Not Including Registration Number on Return

A $250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

# Specific Instructions

## Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

## Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Cat. No. 61924F

Form **8271** (Rev. 7-98)

```
     SECTION  9.69    FORM 8271 - PAGE 1

     FIELD IDENTIFICATION              FORM   LENGTH CHAR - POS   FIELD
     NO.                               REF.                       DESCRIPTION
     ----  ---------------------------- ----  ------ ----   ----  --------------------
           BYTE COUNT                           4    1 -    4  0995

           START RECORD SENTINEL                4    5 -    8  "*****"

     0000  RECORD ID                            6    9 -   14  "FRMbbb"

     0001  FORM NUMBER                          6   15 -   20  "8271bb"

     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

     0009  INVESTOR'S NAME                     35   43 -   77  A/N               |

     0010  INVESTOR'S IDENTIFICATION            9   78 -   86  N
           NUMBER

     0020  INVESTOR'S TAX                       8   87 -   94  FORMAT: YYYYMMDD
           YEAR ENDING                                         OR BLANK

     0030  TAX SHELTER NAME            1(a)    35   95 -  129  A/N

     0040  TAX SHELTER REGISTRATION NO. 1(b)   11  130 -  140  N OR "APPLIEDbFOR"  |
                                                                OR "NObNOTIFICA"

     0050  APPLIED FOR NAME            1(b)    35  141 -  175  A/N OR BLANK        |

     0060  TAX SHELTER                 1(c)     9  176 -  184  N OR BLANK          |
           ID NUMBER

     0070  TAX SHELTER NAME            2(a)    35  185 -  219  A/N                 |

     0080  TAX SHELTER REGISTRATION NO. 2(b)   11  220 -  230  N OR "APPLIEDbFOR"  |
                                                                OR "NObNOTIFICA"

     0090  APPLIED FOR NAME            2(b)    35  231 -  265  A/N OR BLANK        |

     0100  TAX SHELTER                 2(c)     9  266 -  274  N OR BLANK          |
           ID NUMBER

     0110  TAX SHELTER NAME            3(a)    35  275 -  309  A/N                 |

     0120  TAX SHELTER REGISTRATION NO. 3(b)   11  310 -  320  N OR "APPLIEDbFOR"  |
                                                                OR "NObNOTIFICA"

     0130  APPLIED FOR NAME            3(b)    35  321 -  355  A/N OR BLANK        |

     0140  TAX SHELTER                 3(c)     9  356 -  364  N OR BLANK          |
           ID NUMBER

     0150  TAX SHELTER NAME            4(a)    35  365 -  399  A/N                 |

     0160  TAX SHELTER REGISTRATION NO. 4(b)   11  400 -  410  N OR "APPLIEDbFOR"  |
                                                                OR "NObNOTIFICA"
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|-------|--------|-------------|---------------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0170 | APPLIED FOR NAME | 4(b) | 35 | 411 - 445 | A/N OR BLANK |
| 0180 | TAX SHELTER ID NUMBER | 4(c) | 9 | 446 - 454 | N OR BLANK |
| 0190 | TAX SHELTER NAME | 5(a) | 35 | 455 - 489 | A/N |
| 0200 | TAX SHELTER REGISTRATION NO. | 5(b) | 11 | 490 - 500 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0210 | APPLIED FOR NAME | 5(b) | 35 | 501 - 535 | A/N OR BLANK |
| 0220 | TAX SHELTER ID NUMBER | 5(c) | 9 | 536 - 544 | N OR BLANK |
| 0230 | TAX SHELTER NAME | 6(a) | 35 | 545 - 579 | A/N |
| 0240 | TAX SHELTER REGISTRATION NO. | 6(b) | 11 | 580 - 590 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0250 | APPLIED FOR NAME | 6(b) | 35 | 591 - 625 | A/N OR BLANK |
| 0260 | TAX SHELTER ID NUMBER | 6(c) | 9 | 626 - 634 | N OR BLANK |
| 0270 | TAX SHELTER NAME | 7(a) | 35 | 635 - 669 | A/N |
| 0280 | TAX SHELTER REGISTRATION NO. | 7(b) | 11 | 670 - 680 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0290 | APPLIED FOR NAME | 7(b) | 35 | 681 - 715 | A/N OR BLANK |
| 0300 | TAX SHELTER ID NUMBER | 7(c) | 9 | 716 - 724 | N OR BLANK |
| 0310 | TAX SHELTER NAME | 8(a) | 35 | 725 - 759 | A/N |
| 0320 | TAX SHELTER REGISTRATION NO. | 8(b) | 11 | 760 - 770 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0330 | APPLIED FOR NAME | 8(b) | 35 | 771 - 805 | A/N OR BLANK |
| 0340 | TAX SHELTER ID NUMBER | 8(c) | 9 | 806 - 814 | N OR BLANK |
| 0350 | TAX SHELTER NAME | 9(a) | 35 | 815 - 849 | A/N |
| 0360 | TAX SHELTER REGISTRATION NO. | 9(b) | 11 | 850 - 860 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0370 | APPLIED FOR NAME | 9(b) | 35 | 861 - 895 | A/N OR BLANK |
| 0380 | TAX SHELTER ID NUMBER | 9(c) | 9 | 896 - 904 | N OR BLANK |
| 0390 | TAX SHELTER NAME | 10(a) | 35 | 905 - 939 | A/N |
| 0400 | TAX SHELTER REGISTRATION NO. | 10(b) | 11 | 940 - 950 | N OR "APPLIEDbFOR" OR "NObNOTIFICA" |
| 0410 | APPLIED FOR NAME | 10(b) | 35 | 951 - 985 | A/N OR BLANK |

SECTION  9.69    FORM 8271 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------|------|------|------------|--------------------|
| 0420 | TAX SHELTER ID NUMBER | 10(c) | 9 | 986 - 994 | N OR BLANK |
|      | RECORD TERMINUS CHARACTER |  | 1 | 995 - 995 | "#" |

Form **8582**

Department of the Treasury
Internal Revenue Service

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

**2000**

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

## Part I  2000 Passive Activity Loss

**Caution:** *See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.*

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 4 of the instructions.)

| | | | | |
|---|---|---|---|---|
| **1a** Activities with net income (enter the amount from Worksheet 1, column (a)) | **1a** | | | |
| **b** Activities with net loss (enter the amount from Worksheet 1, column (b)) | **1b** ( ) | | | |
| **c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | **1c** ( ) | | | |
| **d** Combine lines 1a, 1b, and 1c | | **1d** | | |

**All Other Passive Activities**

| | | | | |
|---|---|---|---|---|
| **2a** Activities with net income (enter the amount from Worksheet 2, column (a)) | **2a** | | | |
| **b** Activities with net loss (enter the amount from Worksheet 2, column (b)) | **2b** ( ) | | | |
| **c** Prior years unallowed losses (enter the amount from Worksheet 2, column (c)) | **2c** ( ) | | | |
| **d** Combine lines 2a, 2b, and 2c | | **2d** | | |

| | | |
|---|---|---|
| **3** Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used. If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10 | **3** | |

## Part II  Special Allowance for Rental Real Estate With Active Participation

**Note:** *Enter all numbers in Part II as positive amounts. See page 8 for examples.*

**Note:** *If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, enter -0- on line 9 and go to line 10.*

| | | |
|---|---|---|
| **4** Enter the **smaller** of the loss on line 1d or the loss on line 3 | **4** | |
| **5** Enter $150,000. If married filing separately, see page 8 | **5** | |
| **6** Enter modified adjusted gross income, but not less than zero (see page 8) | **6** | |

**Note:** *If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.*

| | | |
|---|---|---|
| **7** Subtract line 6 from line 5 | **7** | |
| **8** Multiply line 7 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9 | **8** | |
| **9** Enter the **smaller** of line 4 or line 8 | **9** | |

## Part III  Total Losses Allowed

| | | |
|---|---|---|
| **10** Add the income, if any, on lines 1a and 2a and enter the total | **10** | |
| **11** **Total losses allowed from all passive activities for 2000.** Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return | **11** | |

**For Paperwork Reduction Act Notice, see page 12 of the instructions.**     Cat. No. 63704F     Form **8582** (2000)

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------|-----|--------|-----------|---------------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 0256 |
|      | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - 14 | "FRMb" |
| 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 |
| 0010 | IDENTIFYING NUMBERS | | 9 | 43 - 51 | N |
| 0020 | PASSIVE ACTIVITY LOSS NET INCOME | PT I 1a | 12 | 52 - 63 | N |
| 0030 | PASSIVE ACTIVITY LOSS NET LOSS | PT I 1b | 12 | 64 - 75 | N *** |
| 0040 | PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES | PT I 1c | 12 | 76 - 87 | N *** |
| 0050 | PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c | PT I 1d | 12 | 88 - 99 | N |
| 0060 | OTHER PASSIVE ACTIVITIES NET INCOME | PT I 2a | 12 | 100 - 111 | N |
| 0070 | OTHER PASSIVE ACTIVITIES NET LOSS | PT I 2b | 12 | 112 - 123 | N *** |
| 0080 | OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES | PT I 2c | 12 | 124 - 135 | N *** |
| 0090 | OTHER PASSIVE ACTIVITIES COMBINE LINES 2a, b and c | PT I 2d | 12 | 136 - 147 | N |
| 0100 | COMBINE LINES 1d and 2d | PT I 3 | 12 | 148 - 159 | N |
| 0110 | SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 3 | PT II 4 | 12 | 160 - 171 | N |
| 0120 | ENTER 150,000 IF MARRIED FILING SEPARATELY | PT II 5 | 12 | 172 - 183 | N |
| 0130 | MODIFIED GROSS INCOME | PT II 6 | 12 | 184 - 195 | N |
| 0140 | LINE 5 MINUS LINE 6 | PT II 7 | 12 | 196 - 207 | N |

SECTION 9.71    FORM 8582 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------|-------|--------|------------|-------------|
| 0150 | MULTIPLY LINE 7 BY 50% | PT II 8 | 12 | 208 - 219 | N |
| 0160 | SMALLER OF LINE 4 OR LINE 8 | PT II 9 | 12 | 220 - 231 | N |
| 0170 | TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 2a | PT II 10 | 12 | 232 - 243 | N |
| 0180 | TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES | PT II 11 | 12 | 244 - 255 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 256 - 256 | "#" |

Form **8582-CR**

Department of the Treasury
Internal Revenue Service

# Passive Activity Credit Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or 1041.

OMB No. 1545-1034

**2000**

Attachment
Sequence No. **89**

Name(s) shown on return

Identifying number

## Part I — 2000 Passive Activity Credits

**Caution:** *If you have credits from a publicly traded partnership, see* **Publicly Traded Partnerships (PTPs)** *on page 15 of the instructions.*

**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See **Lines 1a through 1c** on page 9.)

| | | |
|---|---|---|
| 1a Credits from Worksheet 1, column (a) . . . . . . . . . . | 1a | |
| b Prior year unallowed credits from Worksheet 1, column (b) . . . . | 1b | |
| c Add lines 1a and 1b . . . . . . . . . . . . . . . . . . . . . . . | 1c | |

**Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)** (See **Lines 2a through 2c** on page 9.)

| | | |
|---|---|---|
| 2a Credits from Worksheet 2, column (a) . . . . . . . . . . | 2a | |
| b Prior year unallowed credits from Worksheet 2, column (b) . . . . | 2b | |
| c Add lines 2a and 2b . . . . . . . . . . . . . . . . . . . . . . | 2c | |

**Low-Income Housing Credits for Property Placed in Service After 1989** (See **Lines 3a through 3c** on page 9.)

| | | |
|---|---|---|
| 3a Credits from Worksheet 3, column (a) . . . . . . . . . . | 3a | |
| b Prior year unallowed credits from Worksheet 3, column (b) . . . . | 3b | |
| c Add lines 3a and 3b . . . . . . . . . . . . . . . . . . . . . . | 3c | |

**All Other Passive Activity Credits** (See **Lines 4a through 4c** on page 9.)

| | | |
|---|---|---|
| 4a Credits from Worksheet 4, column (a) . . . . . . . . . . | 4a | |
| b Prior year unallowed credits from Worksheet 4, column (b) . . . . | 4b | |
| c Add lines 4a and 4b . . . . . . . . . . . . . . . . . . . | 4c | |
| 5 Add lines 1c, 2c, 3c, and 4c . . . . . . . . . . . . . . . | 5 | |
| 6 Enter the tax attributable to net passive income (see page 9) . . . . . . . . . . . | 6 | |
| 7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10 . | 7 | |

**Note:** *If your filing status is married filing separately and you lived with your spouse at any time during the year,* **do not** *complete Part II, III, or IV. Instead, go to line 37.*

## Part II — Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** *Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.*

| | | |
|---|---|---|
| 8 Enter the smaller of line 1c or line 7 . . . . . . . . . . . . . . . . | 8 | |
| 9 Enter $150,000. If married filing separately, see page 10 . . . . . . | 9 | |
| 10 Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 . . . . . . . . . . . | 10 | |
| 11 Subtract line 10 from line 9 . . . . . . . . . . | 11 | |
| 12 Multiply line 11 by 50% (.50). Do not enter more than $25,000. If married filing separately, see page 11 . . . . . . . . . . . | 12 | |
| 13 Enter the amount, if any, from line 9 of Form 8582 . . . . . . | 13 | |
| 14 Subtract line 13 from line 12 . . . . . . . . . | 14 | |
| 15 Enter the tax attributable to the amount on line 14 (see page 11) . . . . . . . . . . . | 15 | |
| 16 Enter the **smaller** of line 8 or line 15 . . . . . . . . . . . . . . . . . . . . . | 16 | |

For Paperwork Reduction Act Notice, see page 16 of the instructions.

Cat. No. 64641R

Form **8582-CR** (2000)

| Part III | Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) |
|---|---|

**Note:** *Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.*

| | | | | |
|---|---|---|---|---|
| 17 | Enter the amount from line 7 . . . . . . . . . . . . . . . . . . . . . . . . | **17** | | |
| 18 | Enter the amount from line 16 . . . . . . . . . . . . . . . . . . . . . . . | **18** | | |
| 19 | Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **19** | | |
| 20 | Enter the **smaller** of line 2c or line 19 . . . . . . . . . . . . . . . . . | **20** | | |

| | | | | | |
|---|---|---|---|---|---|
| 21 | Enter $250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.) . . . . . . . . | **21** | | | |
| 22 | Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30. . . . . | **22** | | | |
| 23 | Subtract line 22 from line 21 . . . . . . . . . . . . . . | **23** | | | |
| 24 | Multiply line 23 by 50% (.50). Do not enter more than $25,000. If married filing separately, see page 12 . . . . . . . . . . . . . . | **24** | | | |
| 25 | Enter the amount, if any, from line 9 of Form 8582 . . . . . . . | **25** | | | |
| 26 | Subtract line 25 from line 24 . . . . . . . . . . . . . . | **26** | | | |
| 27 | Enter the tax attributable to the amount on line 26 (see page 12) . . | **27** | | | |
| 28 | Enter the amount, if any, from line 18 . . . . . . . . . . . . | **28** | | | |
| 29 | Subtract line 28 from line 27 . . . . . . . . . . . . . . . . . . . . | **29** | | |
| 30 | Enter the **smaller** of line 20 or line 29 . . . . . . . . . . . . . . . . . . . . . . . . . | **30** | | |

| Part IV | Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989 |
|---|---|

**Note:** *Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.*

| | | | | |
|---|---|---|---|---|
| 31 | If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7 . | **31** | | |
| 32 | Enter the amount from line 30 . . . . . . . . . . . . . . . . . . . . . | **32** | | |
| 33 | Subtract line 32 from line 31. If zero, enter -0- here and on line 36 . . . . . . . . . . | **33** | | |
| 34 | Enter the **smaller** of line 3c or line 33 . . . . . . . . . . . . . . . . . . . | **34** | | |
| 35 | Tax attributable to the remaining special allowance (see page 12) . . . . . . . . . . . . | **35** | | |
| 36 | Enter the **smaller** of line 34 or line 35 . . . . . . . . . . . . . . . . . . . . . . | **36** | | |

| Part V | Passive Activity Credit Allowed |
|---|---|

| | | | | |
|---|---|---|---|---|
| 37 | **Passive Activity Credit Allowed.** Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 . . . . | **37** | | |

| Part VI | Election To Increase Basis of Credit Property |
|---|---|

38  If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16 . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ ☐

39  Name of passive activity disposed of ▶ ----------------------------------------------------------------

40  Description of the credit property for which the election is being made ▶ -----------------------------------
----------------------------------------------------------------------------------------------------------

41  Amount of unallowed credit that reduced your basis in the property . . . . . . . . . ▶ $

⊛                                                                                     Form **8582-CR** (2000)

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------|------|--------|-----------|------------------|
|  | BYTE COUNT |  | 4 | 1 - 4 | 0340 |
|  | START RECORD SENTINEL |  | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID |  | 6 | 9 - 14 | "FRMbbb" |
| 0001 | FORM NUMBER |  | 6 | 15 - 20 | "8582CR" |
| 0002 | PAGE NUMBER |  | 5 | 21 - 25 | "PG01b" |
| 0003 | EMPLOYER IDENTIFICATION NUMBER (EIN) |  | 9 | 26 - 34 | N nnnnnnnnn |
| 0004 | FILLER |  | 1 | 35 - 35 | BLANK |
| 0005 | FORM OCCURRENCE NUMBER |  | 7 | 36 - 42 | N 0000001 |
| 0009 | IDENTIFYING NUMBER |  | 9 | 43 - 51 | N |
| 0010 | RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a) | 1a | 12 | 52 - 63 | N |
| 0020 | PRIOR YEAR UNALLOWED CREDITS FROM WORKSHEET 1, COL (b) | 1b | 12 | 64 - 75 | N |
| 0030 | TOTAL RENTAL REAL ESTATE CREDITS | 1c | 12 | 76 - 87 | N |
| 0040 | REHABILITATION CREDITS FROM WORKSHEETS 2, COL (a) | 2a | 12 | 88 - 99 | N |
| 0050 | REHABILITATION PY CREDITS FROM WORKSHEETS 2, COL (b) | 2b | 12 | 100 - 111 | N |
| 0060 | TOTAL REHABILITATION CREDITS | 2c | 12 | 112 - 123 | N |
| 0070 | LOW-INCOME HOUSING CREDITS FROM WORKSHEETS 3, COL (a) | 3a | 12 | 124 - 135 | N |
| 0080 | LOW-INCOME HOUSING PY CREDITS FROM WORKSHEETS 3, COL (b) | 3b | 12 | 136 - 147 | N |
| 0090 | TOTAL LOW-INCOME HOUSING CREDITS | 3c | 12 | 148 - 159 | N |
| 0100 | ALL PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL (a) | 4a | 12 | 160 - 171 | N |
| 0110 | PASSIVE ACTIVITY PY CREDITS FROM WORKSHEET 4, COL (b) | 4b | 12 | 172 - 183 | N |
| 0120 | TOTAL ALL PASSIVE ACTIVITY CREDITS | 4c | 12 | 184 - 195 | N |
| 0130 | TOTAL CREDITS | 5 | 12 | 196 - 207 | N |
| 0140 | TAX ATTRIBUTABLE TO NET PASSIVE INCOME | 6 | 12 | 208 - 219 | N |
| 0150 | TOTAL NET CREDITS | 7 | 12 | 220 - 231 | N |

SECTION  9.73    FORM 8582-CR - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-----------------------------------|------|------|-------------|-------------|
| ---- | --------------------------------- | ---- | ------ | ---- ---- | -------------------- |
| 0160 | SMALLER OF REAL ESTATE OR TOTAL NET CREDITS | 8 | 12 | 232 - 243 | N |
| 0170 | ENTER $150,000 | 9 | 12 | 244 - 255 | N |
| 0180 | MODIFIED ADJUSTED GROSS INCOME | 10 | 12 | 256 - 267 | N |
| 0190 | LINE 9 MINUS LINE 10 | 11 | 12 | 268 - 279 | N |
| 0200 | MULTIPLY LINE 11 BY 50% | 12 | 12 | 280 - 291 | N |
| 0210 | SPECIAL ALLOWANCE FOR RENTAL ACTIVITY | 13 | 12 | 292 - 303 | N |
| 0220 | LINE 12 MINUS LINE 13 | 14 | 12 | 304 - 315 | N |
| 0230 | TAX ATTRIBUTABLE TO AMOUNT ON LINE 14 | 15 | 12 | 316 - 327 | N |
| 0240 | SMALLER OF LINE 8 OR 15 | 16 | 12 | 328 - 339 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 340 - 340 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|------|--------|------------|---------------------|
|      | BYTE COUNT |  | 4 | 1 -   4 | 0423 |
|      | 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 |
| 0340 | SPECIAL ALLOWANCE FOR RENTAL ACTIVITY | 25 | 12 | 139 - 150 | N |
| 0350 | LINE 24 MINUS LINE 25 | 26 | 12 | 151 - 162 | N |
| 0360 | TAX ATTRIBUTABLE TO AMOUNT ON LINE 26 | 27 | 12 | 163 - 174 | N |
| 0370 | AMOUNT FROM LINE 18 | 28 | 12 | 175 - 186 | N |
| 0380 | LINE 27 MINUS 28 | 29 | 12 | 187 - 198 | N |
| 0390 | SMALLER OF LINE 20 OR 29 | 30 | 12 | 199 - 210 | N |
| 0400 | AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16 | 31 | 12 | 211 - 222 | N |
| 0410 | AMOUNT FROM LINE 30 | 32 | 12 | 223 - 234 | N |
| 0420 | LINE 31 MINUS LINE 32 | 33 | 12 | 235 - 246 | N |
| 0430 | SMALLER OF LINE 3c OR 33 | 34 | 12 | 247 - 258 | N |
| 0440 | TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE | 35 | 12 | 259 - 270 | N |
| 0450 | SMALLER OF LINE 34 OR 35 | 36 | 12 | 271 - 282 | N |

SECTION  9.74    FORM 8582-CR - PAGE 2

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|---------------------------------|------|--------|-------------|----------------|
| 0460 | PASSIVE ACTIVITY CREDIT ALLOWED | 37 | 12 | 283 - 294 | N |
| 0470 | ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX | 38 | 1 | 295 - 295 | "X" OR BLANK |
| 0480 | NAME OF PASSIVE ACTIVITY DISPOSED OF | 39 | 35 | 296 - 330 | A/N OR BLANK |
| 0490 | DESCRIPTION OF CREDIT PROPERTY | 40 | 80 | 331 - 410 | A/N OR BLANK |
| 0500 | UNALLOWED CREDIT AMOUNT | 41 | 12 | 411 - 422 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 423 - 423 | "#" |

Form **8801**

Department of the Treasury
Internal Revenue Service   (99)

## Credit For Prior Year Minimum Tax–Individuals, Estates, and Trusts

▶ **Attach to your tax return.**

OMB No. 1545-1073

**2000**

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

### Part I   Net Minimum Tax on Exclusion Items

| | | | |
|---|---|---|---|
| **1** | Combine lines 16 through 18 of your 1999 Form 6251. Estates and trusts, see instructions | **1** | |
| **2** | Enter adjustments and preferences treated as exclusion items. See instructions | **2** | |
| **3** | Minimum tax credit net operating loss deduction. See instructions | **3** | ( ) |
| **4** | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $165,000 and you were married filing separately for 1999, see instructions | **4** | |
| **5** | Enter: $45,000 if married filing jointly or qualifying widow(er) for 1999; $33,750 if single or head of household for 1999; or $22,500 if married filing separately for 1999. Estates and trusts, enter $22,500 | **5** | |
| **6** | Enter: $150,000 if married filing jointly or qualifying widow(er) for 1999; $112,500 if single or head of household for 1999; or $75,000 if married filing separately for 1999. Estates and trusts, enter $75,000 | **6** | |
| **7** | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 | **7** | |
| **8** | Multiply line 7 by 25% (.25) | **8** | |
| **9** | Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions | **9** | |
| **10** | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions | **10** | |
| **11** | If for 1999 you reported capital gain distributions directly on Form 1040, line 13, **or** completed Schedule D (Form 1040 or 1041) and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or would have had an amount on either of those lines had you completed them, go to Part III of Form 8801 to figure the amount to enter on this line. **All others:** Multiply line 10 by 26% (.26) **if** line 10 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $87,500 or less if married filing separately for 1999. **Otherwise,** multiply line 10 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $1,750 if married filing separately for 1999 | **11** | |
| **12** | Minimum tax foreign tax credit on exclusion items. See instructions | **12** | |
| **13** | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 | **13** | |
| **14** | Enter the amount from your 1999 Form 6251, line 27, or Form 1041, Schedule I, line 38 | **14** | |
| **15** | **Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0- | **15** | |

### Part II   Minimum Tax Credit and Carryforward to 2001

| | | | |
|---|---|---|---|
| **16** | Enter the amount from your 1999 Form 6251, line 28, or 1999 Form 1041, Schedule I, line 39 | **16** | |
| **17** | Enter the amount from line 15 above | **17** | |
| **18** | Subtract line 17 from line 16. If less than zero, enter as a negative amount | **18** | |
| **19** | **1999 minimum tax credit carryforward.** Enter the amount from your 1999 Form 8801, line 26 | **19** | |
| **20** | Enter the total of your 1999 unallowed nonconventional source fuel credit and 1999 unallowed qualified electric vehicle credit. See instructions | **20** | |
| **21** | Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions | **21** | |
| **22** | Enter your 2000 regular income tax liability minus allowable credits. See instructions | **22** | |
| **23** | Enter the amount from your 2000 Form 6251, line 26, or 2000 Form 1041, Schedule I, line 37 | **23** | |
| **24** | Subtract line 23 from line 22. If zero or less, enter -0- | **24** | |
| **25** | **Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2000 Form 1040, line 49; Form 1040NR, line 46; or Form 1041, Schedule G, line 2d | **25** | |
| **26** | **Minimum tax credit carryforward to 2001.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years | **26** | |

**For Paperwork Reduction Act Notice, see page 4.**

Cat. No. 10002S

Form **8801** (2000)

**Part III**   **Line 11 Computation Using Maximum Capital Gains Rates**

**Caution:** *If you did not complete Schedule D (Form 1040) for 1999 because you reported capital gain distributions directly on Form 1040, line 13, see the instructions before you complete this part. If you are an individual and you did not complete Part IV of your 1999 Schedule D (Form 1040), complete lines 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 1999 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.*

**27**  Enter the amount from line 10 . . . . . . . . . . . . . . . . . . . . . **27**

**28**  Enter the amount from your 1999 Schedule D (Form 1040), line 27 (or 1999 Schedule D (Form 1041), line 26) . . . . . . . . . . | **28**

**29**  Enter the amount from your 1999 Schedule D (Form 1040), line 25 (or 1999 Schedule D (Form 1041), line 24) . . . . . . . . . . | **29**

**30**  Add lines 28 and 29 . . . . . . . . . . . . . . . . | **30**

**31**  Enter the amount from your 1999 Schedule D (Form 1040), line 22 (or 1999 Schedule D (Form 1041), line 21) . . . . . . . . . . | **31**

**32**  Enter the **smaller** of line 30 or line 31 . . . . . . . . . . . . . . **32**

**33**  Subtract line 32 from line 27. If zero or less, enter -0- . . . . . . . . . . . . ▶ **33**

**34**  Multiply line 33 by 26% (.26) **if** line 33 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $87,500 or less if married filing separately for 1999. **Otherwise,** multiply line 33 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $1,750 if married filing separately for 1999 . . . . . . . . . . . . . . **34**

**35**  Enter the amount from your 1999 Schedule D (Form 1040), line 36 (or 1999 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 1999 Schedule D (Form 1040) (Part V of the 1999 Schedule D (Form 1041) for an estate or trust), enter -0- . . . . . . . . | **35**

**36**  Enter the **smallest** of line 27, line 28, or line 35 . . . . . . ▶ | **36**

**37**  Multiply line 36 by 10% (.10) . . . . . . . . . . . . . . . . . **37**

**38**  Enter the **smaller** of line 27 or line 28 . . . . . . . . . . . | **38**

**39**  Enter the amount from line 36 . . . . . . . . . . . . | **39**

**40**  Subtract line 39 from line 38. If zero or less, enter -0- . . . . ▶ | **40**

**41**  Multiply line 40 by 20% (.20) . . . . . . . . . . . . . . . . . **41**

**Note:** *If line 29 is zero or blank, skip lines 42 through 45 and go to line 46.*

**42**  Enter the amount from line 27 . . . . . . . . . . . . | **42**

**43**  Add lines 33, 36, and 40 . . . . . . . . . . . . . . | **43**

**44**  Subtract line 43 from line 42 . . . . . . . . . . . . | **44**

**45**  Multiply line 44 by 25% (.25) . . . . . . . . . . . . . . . . . **45**

**46**  Add lines 34, 37, 41, and 45 . . . . . . . . . . . . . . . . . **46**

**47**  Multiply line 27 by 26% (.26) **if** line 27 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $87,500 or less if married filing separately for 1999. **Otherwise,** multiply line 27 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or $1,750 if married filing separately for 1999 . . . . . . . . . . . **47**

**48**  Enter the **smaller** of line 46 or line 47 here and on line 11 . . . . . . . . . . . . **48**

Form **8801** (2000)

```
FIELD IDENTIFICATION               FORM  LENGTH CHAR - POS   FIELD
NO.                                REF.                      DESCRIPTION
----  ------------------------- ----  ------ ----   ----  --------------------
      BYTE COUNT                             4    1 -    4  0364

      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  NET MINIMUM TAX           PT I   12  172 -  183  N
      MULTILPLY LINE 10 BY      11
      26% (.26)

0130  NET MINIMUM TAX           PT I   12  184 -  195  N
      FOREIGN TAX CREDIT ON     12
      EXCLUSION ITEMS
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0140 | NET MINIMUM TAX<br>MINIMUM TAXES ON EXCLUSION<br>ITEMS<br>LINE 11 MINUS LINE 12 | PT I<br>13 | 12 | 196 - 207 | N |
| 0150 | NET MINIMUM TAX<br>AMOUNT FROM FORM 6251,<br>OR FORM 1041 SCH I | PT I<br>14 | 12 | 208 - 219 | N |
| 0160 | NET MINIMUM TAX<br>ON EXCLUSION ITEM<br>LINE 13 MINUS LINE 14 | PT I<br>15 | 12 | 220 - 231 | N |
| 0170 | MINIMUM TAX CREDIT<br>AMOUNTS FROM FORM 6251,<br>OR FORM 1041 SCH I | PT II<br>16 | 12 | 232 - 243 | N |
| 0180 | MINIMUM TAX CREDIT<br>AMOUNT LINE 15 | PT II<br>17 | 12 | 244 - 255 | N |
| 0190 | MINIMUM TAX CREDIT<br>LINE 16 MINUS LINE 17 | PT II<br>18 | 12 | 256 - 267 | N |
| 0200 | MINIMUM TAX CREDIT<br>CARRY FORWARD OF TAX<br>CREDIT | PT II<br>19 | 12 | 268 - 279 | N |
| 0210 | MINIMUM TAX CREDIT<br>UNALLOWED SPECIAL CREDITS | PT II<br>20 | 12 | 280 - 291 | N |
| 0220 | MINIMUM TAX CREDIT<br>COMBINE LINES 18,19 and 20 | PT II<br>21 | 12 | 292 - 303 | N |
| 0230 | MINIMUM TAX CREDIT<br>REGULAR TAX LIABILITY | PT II<br>22 | 12 | 304 - 315 | N |
| 0240 | MINIMUM TAX CREDIT<br>AMOUNT FROM FORMS 6251,<br>OR FORM 1041 SCH I | PT II<br>23 | 12 | 316 - 327 | N |
| 0250 | MINIMUM TAX CREDIT<br>LINE 22 MINUS LINE 23 | PT II<br>24 | 12 | 328 - 339 | N |
| 0260 | MINIMUM TAX CREDIT<br>SMALLER OF LINE 21 or 24 | PT II<br>25 | 12 | 340 - 351 | N |
| 0270 | TAX CARRYOVER<br>CARRY FORWARD MINIMUM TAX<br>CREDIT<br>LINE 21 MINUS LINE 25 | PT II<br>26 | 12 | 352 - 363 | N |
|      | RECORD TERMINUS CHARACTER |      | 1 | 364 - 364 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|------------------------------------|--------|------|-----|-----|-------------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0307 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 0290 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 0291 | FORM NUMBER | | 6 | 15 - | 20 | "8801bb" |
| 0292 | PAGE NUMBER | | 5 | 21 - | 25 | "PG02b" |
| 0293 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnn |
| 0294 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0295 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N 0000001 |
| 0300 | AMOUNT FROM LINE 10 | PT III 27 | 12 | 43 - | 54 | N |
| 0310 | AMOUNT FROM PRIOR YEAR SCH D, LINE 26 | PT III 28 | 12 | 55 - | 66 | N |
| 0320 | AMOUNT FROM PRIOR YEAR SCH D, LINE 24 | PT III 29 | 12 | 67 - | 78 | N |
| 0330 | ADD LINE 28 AND 29 | PT III 30 | 12 | 79 - | 90 | N |
| 0340 | AMOUNT FROM PRIOR YEAR SCH D, LINE 21 | PT III 31 | 12 | 91 - | 102 | N |
| 0350 | SMALLER OF LINE 30 OR 31 | PT III 32 | 12 | 103 - | 114 | N |
| 0360 | LINE 27 MINUS LINE 32 | PT III 33 | 12 | 115 - | 126 | N |
| 0370 | MULTIPLY LINE 33 BY 26% (.26) IF > $175,000 OTHERWISE MULTIPLY LINE 33 BY 28% (.28) AND SUBTRACT $3,500 | PT III 34 | 12 | 127 - | 138 | N |
| 0380 | AMOUNT FROM PRIOR YEAR SCH D, LINE 35 | PT III 35 | 12 | 139 - | 150 | N |
| 0390 | SMALLEST OF LINE 27, 28 OR 35 | PT III 36 | 12 | 151 - | 162 | N |
| 0400 | MULTIPLY LINE 36 BY 10% (.10) | PT III 37 | 12 | 163 - | 174 | N |
| 0410 | SMALLER OF LINE 27 OR 28 | PT III 38 | 12 | 175 - | 186 | N |
| 0420 | AMOUNT FROM LINE 36 | PT III 39 | 12 | 187 - | 198 | N |
| 0430 | LINE 38 MINUS LINE 39 | PT III 40 | 12 | 199 - | 210 | N |

SECTION 9.77    FORM 8801 - PAGE 2

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|--------|--------|-------------|-------------|
| ---- | ----------------------------- | ------ | ------ | ---- - ---- | ------------ |
| 0440 | MULTIPLY LINE 40 BY 20% (.20) | PT III 41 | 12 | 211 - 222 | N |
| 0450 | AMOUNT FROM LINE 27 | PT III 42 | 12 | 223 - 234 | N |
| 0460 | ADD LINES 33, 36 AND 40 | PT III 43 | 12 | 235 - 246 | N |
| 0470 | LINE 42 MINUS LINE 43 | PT III 44 | 12 | 247 - 258 | N |
| 0480 | MULTIPLY LINE 44 BY 25% (.25) | PT III 45 | 12 | 259 - 270 | N |
| 0490 | ADD LINES 34, 37, 41 AND 45 | PT III 46 | 12 | 271 - 282 | N |
| 0500 | MULTIPLY LINE 27 BY 26% (.26) IF > $175,000 OTHERWISE MULTIPLY LINE 27 BY 28% (.28) AND SUBTRACT $3,500 | PT III 47 | 12 | 283 - 294 | N |
| 0510 | SMALLER OF LINE 46 OR 47 | PT III 48 | 12 | 295 - 306 | N |
| | RECORD TERMINUS CHARACTER | | 1 | 307 - 307 | "#" |

Form **8824**

Department of the Treasury
Internal Revenue Service

# Like-Kind Exchanges

### (and nonrecognition of gain from conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

**2000**

Attachment
Sequence No. **109**

| Name(s) shown on tax return | Identifying number |
|---|---|

## Part I  Information on the Like-Kind Exchange

**Note:** *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up ▶ ..................................................................................

...........................................................................................................................................

2 Description of like-kind property received ▶ ..........................................................................

...........................................................................................................................................

| | | |
|---|---|---|
| 3 Date like-kind property given up was originally acquired (month, day, year) . . . . . . | **3** | / / |
| 4 Date you actually transferred your property to other party (month, day, year) . . . . . | **4** | / / |
| 5 Date like-kind property you received was identified (month, day, year). See instructions . . | **5** | / / |
| 6 Date you actually received the like-kind property from other party (month, day, year) . . . | **6** | / / |

7 Was the exchange made with a related party? If "Yes," complete Part II. If "No," go to Part III. See instructions.
  a ☐ Yes, in this tax year  **b** ☐ Yes, in a prior tax year  **c** ☐ No

## Part II  Related Party Exchange Information

| 8 Name of related party | Related party's identifying number |
|---|---|
| Address (no., street, and apt., room, or suite no.) | |
| City or town, state, and ZIP code | Relationship to you |

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? . . . . . . . . . . . . . . ☐ **Yes** ☐ **No**

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies. See **Related party exchanges** in the instructions.*

11 If one of the exceptions below applies to the disposition, check the applicable box:
  a ☐ The disposition was after the death of either of the related parties.
  b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation. See instructions.

## Part III  Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

**Caution:** *If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.*

**Note:** *Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.*

| | | | |
|---|---|---|---|
| 12 Fair market value (FMV) of other property given up . . . . . . | **12** | | |
| 13 Adjusted basis of other property given up . . . . . . . . . | **13** | | |
| 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . . . . . | **14** | | |
| 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . . . . . | **15** | | |
| 16 FMV of like-kind property you received . . . . . . . . . . . . . . . . . . . | **16** | | |
| 17 Add lines 15 and 16 . . . . . . . . . . . . . . . . . . . . . . . . . . | **17** | | |
| 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions . . . . . . . . . . . . . . | **18** | | |
| 19 **Realized gain or (loss).** Subtract line 18 from line 17 . . . . . . . . . . . . . | **19** | | |
| 20 Enter the smaller of line 15 or line 19, but not less than zero . . . . . . . . . . . | **20** | | |
| 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . | **21** | | |
| 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . . . . . | **22** | | |
| 23 **Recognized gain.** Add lines 21 and 22 . . . . . . . . . . . . . . . . . . . | **23** | | |
| 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . | **24** | | |
| 25 **Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23 . . | **25** | | |

**For Paperwork Reduction Act Notice, see back of form.**  Cat. No. 12311A  Form **8824** (2000)

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

**Your social security number**

**Part IV** **Section 1043 Conflict-of-Interest Sales.** See instructions. Attach a copy of your certificate of divestiture.

**Note:** *This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property exceeds the basis of the divested property.*

26 Description of divested property ▶ .....................................

27 Description of replacement property ▶ .....................................

28 Date divested property was sold (month, day, year) . . . . . . . . . . . . . . . . | 28 | / /

29 Sales price of divested property. See instructions . . . . . . | 29 |

30 Basis of divested property . . . . . . . . . . . . . . . | 30 |

31 **Realized gain.** Subtract line 30 from line 29 . . . . . . . . . . . . . . . . | 31 |

32 Cost of replacement property purchased within 60 days after date of sale . . . . . . . . . . . . . . . . . . . . | 32 |

33 Subtract line 32 from line 29. If zero or less, enter -0- . . . . . . . . . . . . . | 33 |

34 Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions | 34 |

35 Subtract line 34 from line 33. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions . . . . . . . . . . . . . . | 35 |

36 **Recognized gain.** Add lines 34 and 35 . . . . . . . . . . . . . . . . . | 36 |

37 Deferred gain. Subtract line 36 from line 31 . . . . . . . . . . . . . . . | 37 |

38 **Basis of replacement property.** Subtract line 37 from line 32 . . . . . . . . . . . | 38 |

```
SECTION  9.79    FORM 8824 - PAGE 1

FIELD  IDENTIFICATION            FORM  LENGTH CHAR - POS  FIELD
NO.                              REF.                     DESCRIPTION
----   ------------------------  ----  ------ ----  ----  -------------------
       BYTE COUNT                        4     1 -    4  0522

       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           9    26 -   34  N
       NUMBER (EIN)                                      nnnnnnnnn

0004   FILLER                            1    35 -   35  BLANK

0005   FORM OCCURRENCE NUMBER            7    36 -   42  N
                                                         0000001 -
                                                         9999999

0010   EMPLOYER                          9    43 -   51  N
       IDENTIFICATION NUMBER

0020   DESCRIPTION OF LIKE-KIND   PT I   50   52 -  101  A/N OR BLANK      |
       PROPERTY GIVEN            1

*0025  PROPERTY GIVEN STATEMENT   PT I    6  102 -  107  "STMbnn" OR BLANK  |

0030   DESCRIPTION OF LIKE-KIND   PT I   50  108 -  157  A/N OR BLANK      |
       PROPERTY RECEIVED        2

*0035  PROPERTY RECEIVED STATEMENT PT I   6  158 -  163  "STMbnn" OR BLANK  |

0040   DATE LIKE-KIND            PT I    8  164 -  171  FORMAT:  MMDDYYYY
       PROPERTY GIVEN UP         3                       OR BLANK

0050   DATE PROPERTY             PT I    8  172 -  179  FORMAT:  MMDDYYYY
       ACTUALLY TRANSFERRED     4                        OR BLANK

0060   DATE LIKE-KIND PROPERTY   PT I    8  180 -  187  FORMAT:  MMDDYYYY
       WAS IDENTIFIED           5                        OR BLANK

0070   DATE PROPERTY             PT I    8  188 -  195  FORMAT:  MMDDYYYY
       ACTUALLY RECEIVED        6                        OR BLANK

0080   WAS THE EXCHANGE MADE WITH PT I    1  196 -  196  "X" OR BLANK
       A RELATED PARTY          7a
       YES, THIS TAX YEAR

0090   WAS THE EXCHANGE MADE WITH PT I    1  197 -  197  "X" OR BLANK      |
       A RELATED PARTY          7b
       YES, PRIOR YEAR

0100   WAS THE EXCHANGE MADE WITH PT I    1  198 -  198  "X" OR BLANK      |
       A RELATED PARTY          7c
       NO

0110   NAME OF RELATED PARTY     PT II  35  199 -  233  A/N              |
                                8

0120   RELATED ID                PT II   9  234 -  242  A/N              |
                                8                        OR "APPLD FOR"
```

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|-------------------------------------|-------|--------|------|------|---------------------|
| 0130 | STREET ADDRESS | PT II 8 | 35 | 243 - | 277 | A/N |
| 0140 | CITY | PT II 8 | 22 | 278 - | 299 | A/N |
| 0150 | STATE CODE | PT II 8 | 2 | 300 - | 301 | A/N |
| 0160 | ZIP CODE | PT II 8 | 12 | 302 - | 313 | N OR nnnnnbbbbbbb OR nnnnnnnnnbbb |
| 0170 | RELATIONSHIP | PT II 8 | 15 | 314 - | 328 | A/N |
| 0180 | DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX | PT II 9 | 1 | 329 - | 329 | "X" OR BLANK |
| 0185 | DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX | PT II 9 | 1 | 330 - | 330 | "X" OR BLANK |
| 0190 | DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX | PT II 10 | 1 | 331 - | 331 | "X" OR BLANK |
| 0195 | DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX | PT II 10 | 1 | 332 - | 332 | "X" OR BLANK |
| 0200 | DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES | PT II 11a | 1 | 333 - | 333 | "X" OR BLANK |
| 0210 | DISPOSITION WAS AN INVOLUNTARY CONVERSION | PT II 11b | 1 | 334 - | 334 | "X" OR BLANK |
| 0220 | YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE | PT II 11c | 1 | 335 - | 335 | "X" OR BLANK |
| @0225 | EXPLANATION | PT II 11 | 6 | 336 - | 341 | "STMbnn" OR BLANK |
| 0230 | FAIR MARKET VALUE (FMV) | PT III 12 | 12 | 342 - | 353 | N |
| 0240 | ADJUSTED BASIS | PT III 13 | 12 | 354 - | 365 | N |
| 0250 | GAIN OR (LOSS) (LINE 12 MINUS LINE 13) | PT III 14 | 12 | 366 - | 377 | N |
| 0260 | CASH AND FMV OF OTHER PARTY | PT III 15 | 12 | 378 - | 389 | N |
| 0270 | FMV OF LIKE-KIND PROPERTY RECEIVED | PT III 16 | 12 | 390 - | 401 | N |
| 0280 | AMOUNT REALIZED (ADD LINE 15 AND 16) | PT III 17 | 12 | 402 - | 413 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0290 | ADJUSTED BASIS OF<br>LIKE-KIND PROPERTY | PT III<br>18 | 12 | 414 - 425 | N                  | |
| 0300 | REALIZED GAIN OR LOSS<br>(LINE 17 MINUS LINE 18) | PT III<br>19 | 12 | 426 - 437 | N                  | |
| *0305 | ATTACH MULTI-ASSET EXCHANGE<br>STATEMENT | PT III<br>19 | 6 | 438 - 443 | "STMbnn" OR BLANK   | |
| 0310 | SMALLER OF LINES 15 OR 19 | PT III<br>20 | 12 | 444 - 455 | N                  | |
| 0320 | ORDINARY INCOME UNDER<br>RECAPTURE RULES | PT III<br>21 | 12 | 456 - 467 | N                  | |
| 0330 | LINE 20 MINUS LINE 21 | PT III<br>22 | 12 | 468 - 479 | N                  | |
| 0340 | RECOGNIZED GAIN<br>(ADD LINES 21 AND 22) | PT III<br>23 | 12 | 480 - 491 | N                  | |
| *0345 | ATTACH SUMMARY STATEMENT | PT III<br>23 | 6 | 492 - 497 | "STMbnn" OR BLANK   | |
| 0350 | DEFERRED GAIN OR (LOSS)<br>(LINE 19 MINUS LINE 23) | PT III<br>24 | 12 | 498 - 509 | N                  | |
| 0360 | BASIS OF LIKE PROPERTY<br>RECEIVED<br>(ADD LINES 18 AND 23<br>MINUS LINE 15) | PT III<br>25 | 12 | 510 - 521 | N                  | |
|      | RECORD TERMINUS CHARACTER |      | 1 | 522 - 522 | "#" |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | | FIELD DESCRIPTION |
|------|----------------|------|--------|------|------|-------------|
| | BYTE COUNT | | 4 | 1 - | 4 | 0283 |
| | START RECORD SENTINEL | | 4 | 5 - | 8 | "*****" |
| 0370 | RECORD ID | | 6 | 9 - | 14 | "FRMbbb" |
| 0371 | FORM NUMBER | | 6 | 15 - | 20 | "8824bb" |
| 0372 | PAGE NUMBER | | 5 | 21 - | 25 | "PG02b" |
| 0373 | EMPLOYER IDENTIFICATION NUMBER (EIN) | | 9 | 26 - | 34 | N nnnnnnnnn |
| 0374 | FILLER | | 1 | 35 - | 35 | BLANK |
| 0375 | FORM OCCURRENCE NUMBER | | 7 | 36 - | 42 | N 0000001 - 9999999 |
| 0380 | DESCRIPTION OF DIVESTED PROPERTY | PT IV 26 | 50 | 43 - | 92 | A/N OR BLANK     \| |
| *0385 | DIVESTED PROPERTY ATTACHMENT | PT IV 26 | 6 | 93 - | 98 | "STMbnn" OR BLANK     \| |
| 0390 | DESCRIPTION OF REPLACEMENT PROPERTY | PT IV 27 | 50 | 99 - | 148 | A/N OR BLANK     \| |
| *0395 | REPLACEMENT PROPERTY ATTACHMENT | PT IV 27 | 6 | 149 - | 154 | "STMbnn" OR BLANK     \| |
| 0400 | DATE DIVESTED PROPERTY WAS SOLD | PT IV 28 | 8 | 155 - | 162 | FORMAT:  MMDDYYYY     \| OR BLANK |
| 0410 | SALES PRICE OF DIVESTED PROPERTY | PT IV 29 | 12 | 163 - | 174 | N     \| |
| 0420 | BASIS OF DIVESTED PROPERTY | PT IV 30 | 12 | 175 - | 186 | N     \| |
| 0430 | REALIZED GAIN (LINE 29 MINUS LINE 30) | PT IV 31 | 12 | 187 - | 198 | N     \| |
| 0440 | COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS | PT IV 32 | 12 | 199 - | 210 | N     \| |
| 0450 | LINE 29 MINUS LINE 32 | PT IV 33 | 12 | 211 - | 222 | N     \| |
| 0460 | ORDINARY INCOME UNDER RECAPTURE RULES | PT IV 34 | 12 | 223 - | 234 | N     \| |
| 0470 | LINE 33 MINUS LINE 34 | PT IV 35 | 12 | 235 - | 246 | N     \| |
| 0480 | RECOGNIZED GAIN (ADD LINES 34 AND 35) | PT IV 36 | 12 | 247 - | 258 | N     \| |
| 0490 | DEFERRED GAIN (LINE 36 MINUS LINE 31) | PT IV 37 | 12 | 259 - | 270 | N     \| |

SECTION  9.80    FORM 8824 - PAGE 2

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|-------------------------------|--------|--------|-----------|--------------------|
| 0500 | BASIS OF REPLACEMENT PROPERTY (LINE 32 MINUS LINE 37) | PT IV 38 | 12 | 271 - 282 | N |
|      | RECORD TERMINUS CHARACTER |  | 1 | 283 - 283 | "#" |

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

# Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ **See separate instructions.**

OMB No. 1545-1266

**2000**

Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Your social security number

## Part I — Part of Your Home Used for Business

| | | | |
|---|---|---|---|
| 1 | Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples. See instructions | 1 | |
| 2 | Total area of home | 2 | |
| 3 | Divide line 1 by line 2. Enter the result as a percentage | 3 | % |

- **For day-care facilities not used exclusively for business, also complete lines 4-6.**
- **All others, skip lines 4-6 and enter the amount from line 3 on line 7.**

| | | | |
|---|---|---|---|
| 4 | Multiply days used for day care during year by hours used per day | 4 | hr. |
| 5 | Total hours available for use during the year (366 days × 24 hours). See instructions | 5 | 8,784 hr. |
| 6 | Divide line 4 by line 5. Enter the result as a decimal amount | 6 | . |
| 7 | Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶ | 7 | % |

## Part II — Figure Your Allowable Deduction

| | | | |
|---|---|---|---|
| 8 | Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions | 8 | |

See instructions for columns **(a)** and **(b)** before completing lines 9-20.

| | | (a) Direct expenses | (b) Indirect expenses | |
|---|---|---|---|---|
| 9 | Casualty losses. See instructions | | | |
| 10 | Deductible mortgage interest. See instructions | | | |
| 11 | Real estate taxes. See instructions | | | |
| 12 | Add lines 9, 10, and 11 | | | |
| 13 | Multiply line 12, column (b) by line 7 | | 13 | |
| 14 | Add line 12, column (a) and line 13 | | | 14 |
| 15 | Subtract line 14 from line 8. If zero or less, enter -0- | | | 15 |
| 16 | Excess mortgage interest. See instructions | | | |
| 17 | Insurance | | | |
| 18 | Repairs and maintenance | | | |
| 19 | Utilities | | | |
| 20 | Other expenses. See instructions | | | |
| 21 | Add lines 16 through 20 | | | |
| 22 | Multiply line 21, column (b) by line 7 | | 22 | |
| 23 | Carryover of operating expenses from 1999 Form 8829, line 41 | | 23 | |
| 24 | Add line 21 in column (a), line 22, and line 23 | | | 24 |
| 25 | Allowable operating expenses. Enter the **smaller** of line 15 or line 24 | | | 25 |
| 26 | Limit on excess casualty losses and depreciation. Subtract line 25 from line 15 | | | 26 |
| 27 | Excess casualty losses. See instructions | | 27 | |
| 28 | Depreciation of your home from Part III below | | 28 | |
| 29 | Carryover of excess casualty losses and depreciation from 1999 Form 8829, line 42 | | 29 | |
| 30 | Add lines 27 through 29 | | | 30 |
| 31 | Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30 | | | 31 |
| 32 | Add lines 14, 25, and 31 | | | 32 |
| 33 | Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684**, Section B | | | 33 |
| 34 | Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ | | | 34 |

## Part III — Depreciation of Your Home

| | | | |
|---|---|---|---|
| 35 | Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions | 35 | |
| 36 | Value of land included on line 35 | 36 | |
| 37 | Basis of building. Subtract line 36 from line 35 | 37 | |
| 38 | Business basis of building. Multiply line 37 by line 7 | 38 | |
| 39 | Depreciation percentage. See instructions | 39 | % |
| 40 | Depreciation allowable. Multiply line 38 by line 39. Enter here and on line 28 above. See instructions | 40 | |

## Part IV — Carryover of Unallowed Expenses to 2001

| | | | |
|---|---|---|---|
| 41 | Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0- | 41 | |
| 42 | Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0- | 42 | |

**For Paperwork Reduction Act Notice, see page 4 of separate instructions.**     Cat. No. 13232M     Form **8829** (2000)

```
        SECTION  9.82    FORM 8829 - PAGE 1


        FIELD IDENTIFICATION             FORM   LENGTH CHAR - POS  FIELD
        NO.                              REF.                      DESCRIPTION
        ----  -------------------------- ----   ------ ----   ---- --------------------
              BYTE COUNT                          4     1 -    4   0683

              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
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|-----|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- | ---- | -------------------- |
| 0180 | ALLOWABLE INDIRECT DEDUCTED<br>EXPENSES | 13(b) | 12 | 239 - 250 | N |
| 0190 | DEDUCTIBLE NET | 14 | 12 | 251 - 262 | N |
| 0200 | REDUCED PROFIT/LOSS | 15 | 12 | 263 - 274 | N |
| 0210 | NON-DEDUCTIBLE MORTGAGE<br>INTEREST DIRECT | 16(a) | 12 | 275 - 286 | N |
| 0220 | NON-DEDUCTIBLE MORTGAGE<br>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 |
| 0250 | REPAIRS/MAINTENANCE DIRECT | 18(a) | 12 | 323 - 334 | N |
| 0260 | REPAIRS/MAINTENANCE INDIRECT | 18(b) | 12 | 335 - 346 | N |
| 0270 | UTILITIES DIRECT | 19(a) | 12 | 347 - 358 | N |
| 0280 | UTILITIES INDIRECT | 19(b) | 12 | 359 - 370 | N |
| 0290 | OTHER EXPENSES DIRECT | 20(a) | 12 | 371 - 382 | N |
| 0300 | OTHER EXPENSES INDIRECT | 20(b) | 12 | 383 - 394 | N |
| 0310 | DIRECT NON-DEDUCTED SUBTOTAL | 21(a) | 12 | 395 - 406 | N |
| 0320 | INDIRECT NON-DEDUCTED SUBTOTAL | 21(b) | 12 | 407 - 418 | N |
| 0330 | ALLOWABLE INDIRECT<br>NON-DEDUCTED EXPENSES | 22 | 12 | 419 - 430 | N |
| 0340 | OPERATING EXPENSES CARRYOVER | 23 | 12 | 431 - 442 | N |
| 0350 | NON-DEDUCTIBLE NET | 24 | 12 | 443 - 454 | N |
| 0360 | ALLOWABLE OPERATING EXPENSES | 25 | 12 | 455 - 466 | N |
| 0370 | CASUALTY LOSS AND<br>DEPRECIATION LIMIT | 26 | 12 | 467 - 478 | N |
| 0380 | EXCESS CASUALTY LOSSES | 27(b) | 12 | 479 - 490 | N |
| 0390 | HOME DEPRECIATION | 28(b) | 12 | 491 - 502 | N |
| 0400 | EXCESS CASUALTY LOSSES AND<br>DEPRECIATION CARRYOVER | 29(b) | 12 | 503 - 514 | N |
| 0410 | CASUALTY LOSSES AND<br>DEPRECIATION NET | 30 | 12 | 515 - 526 | N |
| 0420 | ALLOWABLE EXCESS CASUALTY<br>LOSSES AND DEPRECIATION | 31 | 12 | 527 - 538 | N |
| 0430 | TOTAL ALLOWABLE EXPENSES | 32 | 12 | 539 - 550 | N |
| 0440 | FORM 4684 CASUALTY LOSS | 33 | 12 | 551 - 562 | N |

SECTION  9.82    FORM 8829 - PAGE 1

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------|------|--------|-------------|-----------------|
| ---- | ------------------------------ | ---- | ------ | ---- - ---- | ----------------- |
| 0450 | SCHEDULE C ALLOWABLE EXPENSES | 34 | 12 | 563 - 574 | N |
| 0460 | HOME ADJUSTED BASIS OR FAIR MARKET VALUE | 35 | 12 | 575 - 586 | N |
| 0470 | LAND VALUE | 36 | 12 | 587 - 598 | N |
| 0480 | BUILDING BASIS | 37 | 12 | 599 - 610 | N |
| 0490 | BUSINESS BUILDING BASIS | 38 | 12 | 611 - 622 | N |
| 0500 | DEPRECIATION PERCENTAGE | 39 | 6 | 623 - 628 | N |
| 0510 | DEPRECIATION ALLOWABLE | 40 | 12 | 629 - 640 | N |
| 0515 | "SEE ATTACHED" LITERAL | 40 | 12 | 641 - 652 | "SEE ATTACHED" OR BLANK |
| @0517 | COMPUTATION SCHEDULE | 40 | 6 | 653 - 658 | "STMbnn" OR BLANK |
| 0520 | UNALLOWED OPERATING EXPENSES | 41 | 12 | 659 - 670 | N |
| 0530 | UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION | 42 | 12 | 671 - 682 | N |
|  | RECORD TERMINUS CHARACTER |  | 1 | 683 - 683 | "#" |

SECTION 9.83 STATEMENT RECORD

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0136 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - 14 | "STMbnn"<br>nn = 01-96 (OTHERS)<br>97 FOR SCH D<br>98 FOR SCH J<br>99 FOR SCH K1 |
| 0001 | RESERVED | | 6 | 15 - 20 | BLANK |
| 0002 | PAGE NUMBER | | 5 | 21 - 25 | "PGnnb"<br>nn = 01-04 OR<br>01-99 (D, J, K1) |
| 0003 | EIN | | 9 | 26 - 34 | N<br>nnnnnnnnn |
| 0004 | FILLER | | 8 | 35 - 42 | BLANK |
| 0010 | LINE NUMBER | | 5 | 43 - 47 | "LNnnb"<br>nn = 01-50 |
| 0020 | SCHEDULE K OR J<br>SEQUENCE NUMBER | | 7 | 48 - 54 | MUST BE SIGNIFICANT<br>RANGE = 0000001 -<br>9999999 IF SCHEDULE<br>K OR J |
| 0030 | FILLER | | 1 | 55 - 55 | BLANK |
| 0040 | DATA RECORD<br>***FIELD #040 IS FOR ALL STATEMENTS | | 80 | 56 - 135 | SEE SEC. 3.05 |
| | RECORD TERMINUS CHARACTER | | 1 | 136 - 136 | "#" |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
|      | BYTE COUNT | | 4 | 1 - 4 | 0466 |
|      | 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.<br>(ESTATE OR TRUST EIN) | | 9 | 26 - 34 | N<br>nnnnnnnnn |
| 0009 | FILLER | | 8 | 35 - 42 | BLANK |
| 0010 | RESERVED | | 9 | 43 - 51 | BLANK |
| 0030 | FILLER | | 1 | 52 - 52 | BLANK |
| 0040 | TRUST OR ESTATE BANK<br>ACCOUNT NUMBER | | 17 | 53 - 69 | A/N OR BLANK |
| 0050 | TRANSMITTER'S NAME | | 35 | 70 - 104 | A/N |
| 0060 | TRANSMITTER'S EIN (FIELD #0020<br>ON TRANS RECORD) SEE PART II | | 9 | 105 - 113 | N |
| 0070 | PREPARER'S SELF-EMPLOYMENT<br>INDICATOR | | 1 | 114 - 114 | "X" OR BLANK |
| 0080 | PREPARER'S FIRM EIN (FIELD<br>#0870 ON FORM 1041) | | 9 | 115 - 123 | N OR BLANK |
| 0090 | PREPARER'S FIRM NAME | | 35 | 124 - 158 | A/N OR BLANK |
| 0100 | FIRM/FILER CITY | | 22 | 159 - 180 | A/N OR BLANK |
| 0110 | FIRM/FILER STATE (ABBR.) | | 2 | 181 - 182 | A/N OR BLANK |
| 0120 | FIRM/FILER ZIP CODE | | 12 | 183 - 194 | N OR<br>nnnnnbbbbbbb OR<br>nnnnnnnnnbbb OR<br>BLANK |
| 0130 | NUMBER OF LOGICAL RECORDS<br>(INCLUDING SUMMARY RECORD) | | 7 | 195 - 201 | RANGE :<br>(0000003-9999999) |
| 0140 | NUMBER OF FORM RECORDS | | 7 | 202 - 208 | N |

NOTE:   THIS COUNT DOES NOT INCLUDE FORM 1041.

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0150 | NUMBER OF FORMS 1116 PAGE 1 | | 7 | 209 - 215 | RANGE : (0000000-<br>9999999) |
| 0160 | NUMBER OF FORMS 1116 PAGE 2 | | 7 | 216 - 222 | RANGE : (0000000-<br>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 |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------|-----------|--------|------------|-------------------|
| 0190 | NUMBER OF FORMS 2210 PAGE 3 | | 1 | 225 - 225 | RANGE: 0-1 |
| 0194 | NUMBER OF FORMS 2210F PAGE 1 | | 1 | 226 - 226 | RANGE: 0-1 |
| 0195 | RESERVE | | 1 | 227 - 227 | BLANK |
| 0196 | NUMBER OF FORMS 2439 PAGE 1 | | 7 | 228 - 234 | RANGE : 0000000- 9999999 |
| 0200 | NUMBER OF FORMS 3468 PAGE 1 | | 1 | 235 - 235 | RANGE: 0-1 |
| 0204 | NUMBER OF FORMS 4136 PAGE 1 | | 1 | 236 - 236 | RANGE: 0-1 |
| 0206 | NUMBER OF FORMS 4136 PAGE 2 | | 1 | 237 - 237 | RANGE: 0-1 |
| 0210 | NUMBER OF FORMS 4255 PAGE 1 | | 7 | 238 - 244 | RANGE = (0000000- 9999999) |
| 0220 | NUMBER OF FORMS 4562 PAGE 1 | | 7 | 245 - 251 | RANGE = (0000000- 9999999) |
| 0230 | NUMBER OF FORMS 4562 PAGE 2 | | 7 | 252 - 258 | RANGE = (0000000- 9999999) |
| 0240 | NUMBER OF FORMS 4684 PAGE 1 | | 7 | 259 - 265 | RANGE = (0000000- 9999999) |
| 0250 | NUMBER OF FORMS 4684 PAGE 2 | | 7 | 266 - 272 | RANGE = (0000000- 9999999) |
| 0260 | NUMBER OF FORMS 4797 PAGE 1 | | 1 | 273 - 273 | RANGE: 0-1 |
| 0270 | NUMBER OF FORMS 4797 PAGE 2 | | 1 | 274 - 274 | RANGE: 0-1 |
| 0275 | NUMBER OF FORMS 4835 PAGE 1 | | 7 | 275 - 281 | RANGE = (0000000- 9999999) |
| 0280 | NUMBER OF FORMS 4952 PAGE 1 | | 1 | 282 - 282 | RANGE: 0-1 |
| 0282 | NUMBER OF FORMS 4970 PAGE 1 | | 1 | 283 - 283 | RANGE : 0-1 |
| 0284 | NUMBER OF FORMS 4972 PAGE 1 | | 7 | 284 - 290 | RANGE : 0000000- 9999999 |
| 0290 | NUMBER OF FORMS 6198 PAGE 1 | | 7 | 291 - 297 | RANGE = (0000000- 9999999) |
| 0295 | NUMBER OF FORMS 6252 PAGE 1 | | 7 | 298 - 304 | RANGE = (0000000- 9999999) |
| 0300 | NUMBER OF FORMS 8271 PAGE 1 | | 7 | 305 - 311 | RANGE = (0000000- 9999999) |
| 0310 | NUMBER OF FORMS 8582 PAGE 1 | | 1 | 312 - 312 | RANGE: 0-1 |
| 0320 | NUMBER OF FORMS 8582CR PAGE 1 | | 1 | 313 - 313 | RANGE: 0-1 |
| 0330 | NUMBER OF FORMS 8582CR PAGE 2 | | 1 | 314 - 314 | RANGE: 0-1 |
| 0340 | NUMBER OF FORMS 8801 PAGE 1 | | 1 | 315 - 315 | RANGE: 0-1 |

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    SECTION  9.84    SUMMARY RECORD

    FIELD IDENTIFICATION                 FORM  LENGTH CHAR - POS  FIELD
    NO.                                  REF.                     DESCRIPTION
    ----  -----------------------------  ----  ------ ----   ---- --------------------
    0345  NUMBER OF FORMS 8801 PAGE 2            1  316 -  316  RANGE: 0-1

    0350  NUMBER OF FORMS 8824 PAGE 1           7  317 -  323  RANGE = (0000000-
                                                               9999999)

    0355  NUMBER OF FORMS 8824 PAGE 2           7  324 -  330  RANGE = (0000000-
                                                               9999999)

    0357  NUMBER OF FORMS 8829 PAGE 1           7  331 -  337  RANGE = (0000000-
                                                               9999999)

    0360  NUMBER OF SCHEDULE RECORDS            7  338 -  344  RANGE = (0000000-
          (EXCLUDING SCHEDULE                                  9999999)
          K-1 RECORDS)

    0364  NUMBER OF SCHEDULE "C" PAGE 1         7  345 -  351  RANGE = (0000000-
          FORM 1040                                            9999999)

    0366  NUMBER OF SCHEDULE "C" PAGE 2         7  352 -  358  RANGE = (0000000-
          FORM 1040                                            9999999)

    0368  NUMBER OF SCHEDULE "C-EZ"             7  359 -  365  RANGE = (0000000-
          PAGE 1 FORM 1040                                     9999999)

    0370  NUMBER OF SCHEDULE "D" PAGE 1         1  366 -  366  RANGE: 0-1
          FORM 1041

    0375  NUMBER OF SCHEDULE "D" PAGE 2         1  367 -  367  RANGE: 0-1
          FORM 1041

    0380  NUMBER OF SCHEDULE "E" PAGE 1         7  368 -  374  RANGE = (0000000-
          FORM 1040                                            9999999)

    0385  NUMBER OF SCHEDULE "E" PAGE 2         7  375 -  381  RANGE = (0000000-
          FORM 1040                                            9999999)

    0386  NUMBER OF SCHEDULE "F" PAGE 1         7  382 -  388  RANGE = (0000000 -
          FORM 1040                                            9999999)

    0387  NUMBER OF SCHEDULE "F" PAGE 2         7  389 -  395  RANGE = (0000000 -   |
          FORM 1040                                            9999999)

    0388  NUMBER OF SCHEDULE "H" PAGE 1         7  396 -  402  RANGE : 0000000-     |
          FORM 1040                                            9999999

    0389  NUMBER OF SCHEDULE "H" PAGE 2         7  403 -  409  RANGE : 0000000-     |
          FORM 1040                                            9999999

    0390  NUMBER OF SCHEDULE "J" PAGE 1         7  410 -  416  RANGE = (0000000-
          FORM 1041                                            9999999)

    0395  NUMBER OF SCHEDULE "J" PAGE 2         7  417 -  423  RANGE = (0000000-
          FORM 1041                                            9999999)

    0400  NUMBER OF STATEMENT RECORDS           7  424 -  430  RANGE = (0000000-
          (EXCLUDING SCHEDULE D, J AND                         9999999)
          K-1 STATEMENT RECORDS

    0410  NUMBER OF STATEMENT                   7  431 -  437  RANGE = (0000000-
          "STMb97" (SCHEDULE D)                                9999999)
          RECORDS
```

SECTION  9.84    SUMMARY RECORD

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------------------------------------|------|--------|----------|--------------------|
| 0420 | NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS | | 7 | 438 - 444 | RANGE = (0000000-9999999) |
| 0430 | NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041 | | 7 | 445 - 451 | RANGE = (0000000-9999999) |
| 0440 | NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS | | 7 | 452 - 458 | RANGE = (0000000-9999999) |
| 0442 | STATE CODE | | 2 | 459 - 460 | "NY" OR "MA" OR BLANK |
| 0444 | STATE RETURN COUNTER | | 1 | 461 - 461 | "1" OR "0" OR BLANK |
| 0446 | STATE ATTACHMENTS | | 2 | 462 - 463 | "00-99" OR BLANK |
| 0450 | BALANCE DUE INDICATOR | | 1 | 464 - 464 | P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK |
| 0460 | PAPER DOCUMENT INDICATOR | | 1 | 465 - 465 | 1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED |
| | RECORD TERMINUS CHARACTER | | 1 | 466 - 466 | "#" |

SECTION  9.85    RECAP RECORD

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| | BYTE COUNT | | 4 | 1 - 4 | 0062 |
| | START RECORD SENTINEL | | 4 | 5 - 8 | "*****" |
| 0000 | RECORD ID | | 6 | 9 - 14 | "RECAPb" |
| 0009 | FILLER | | 28 | 15 - 42 | BLANK |
| 0010 | TOTAL RETURN COUNT | | 6 | 43 - 48 | N<br>RANGE = (000001 - 999999) |
| 0020 | ELECTRONIC TRANSMITTERS ID (ETIN) | | 8 | 49 - 56 | NNNNNNnn<br>NNNNNN = ETIN<br>nn = FILER'S USER CODE; MAY BE ZERO FILLED |
| 0030 | JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS F #080 ON THE TRANS RECORD) | | 3 | 57 - 59 | N |
| 0040 | TRANSMISSION SEQUENCE (MUST BE THE SAME AS F #090 ON THE TRANS RECORD) | | 2 | 60 - 61 | N |
| | RECORD TERMINUS CHARACTER | | 1 | 62 - 62 | "#" |

```
   SECTION  9.86   STATE ENTITY RECORD


   FIELD IDENTIFICATION                 FORM  LENGTH CHAR - POS   FIELD
   NO.                                  REF.                      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               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

   0010  STATE CODE                            2   43 -   44  "NY" OR "MA"

   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  MMDDYYYY

   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 " "
```

SECTION  9.86    STATE ENTITY RECORD

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|--------------------------------------|------|--------|-------------|-------------------|
| 0220 | OPTIONAL | | 22 | 458 - 479 | A/N OR " " |
| 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" OR "MA" |
| 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<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| ---- | ------------------------------ | ---- | ------ | ---- ---- | -------------------- |
| 0320 | NUMERIC FIELD | | 12 | 977 -  988 | N |
| 0330 | NUMERIC FIELD | | 12 | 989 - 1000 | N |
| 0340 | NUMERIC FIELD | | 12 | 1001 - 1012 | N |
| 0350 | NUMERIC FIELD | | 12 | 1013 - 1024 | N |
| 0360 | NUMERIC FIELD | | 12 | 1025 - 1036 | N |
| 0370 | NUMERIC FIELD | | 12 | 1037 - 1048 | N |
| 0380 | NUMERIC FIELD | | 12 | 1049 - 1060 | N |
| 0390 | NUMERIC FIELD | | 12 | 1061 - 1072 | N |
| 0400 | NUMERIC FIELD | | 12 | 1073 - 1084 | N |
| 0410 | NUMERIC FIELD | | 12 | 1085 - 1096 | N |
| 0420 | NUMERIC FIELD | | 12 | 1097 - 1108 | N |
| 0430 | NUMERIC FIELD | | 12 | 1109 - 1120 | N |
| 0440 | NUMERIC FIELD | | 12 | 1121 - 1132 | N |
| 0450 | NUMERIC FIELD | | 12 | 1133 - 1144 | N |
| 0460 | NUMERIC FIELD | | 12 | 1145 - 1156 | N |
| 0470 | NUMERIC FIELD | | 12 | 1157 - 1168 | N |
| 0480 | NUMERIC FIELD | | 12 | 1169 - 1180 | N |
| 0490 | NUMERIC FIELD | | 12 | 1181 - 1192 | N |
| 0500 | NUMERIC FIELD | | 12 | 1193 - 1204 | N |
| 0510 | NUMERIC FIELD | | 12 | 1205 - 1216 | N |
| 0520 | NUMERIC FIELD | | 12 | 1217 - 1228 | N |
| 0530 | NUMERIC FIELD | | 12 | 1229 - 1240 | N |
| 0540 | NUMERIC FIELD | | 12 | 1241 - 1252 | N |
| 0550 | NUMERIC FIELD | | 12 | 1253 - 1264 | N |
| 0560 | NUMERIC FIELD | | 12 | 1265 - 1276 | N |
| 0570 | NUMERIC FIELD | | 12 | 1277 - 1288 | N |
| 0580 | NUMERIC FIELD | | 12 | 1289 - 1300 | N |
| 0590 | NUMERIC FIELD | | 12 | 1301 - 1312 | N |
| 0600 | NUMERIC FIELD | | 12 | 1313 - 1324 | N |
| 0610 | NUMERIC FIELD | | 12 | 1325 - 1336 | N |
| 0620 | NUMERIC FIELD | | 12 | 1337 - 1348 | N |

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0630 | NUMERIC FIELD | | 12 | 1349 - 1360 | N |
| 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 |

| FIELD IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|------|------|------|------|
| ---- | ---- | ------ | ---- ---- | -------------------- |
| 0940  NUMERIC FIELD | | 12 | 1721 - 1732 | N |
| 0950  NUMERIC FIELD | | 12 | 1733 - 1744 | N |
| 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 |

```
FIELD IDENTIFICATION               FORM  LENGTH CHAR - POS   FIELD
NO.                                REF.                      DESCRIPTION
----  ----------------------------  ----  ------ ----  ----  --------------------
1250  NUMERIC FIELD                        12 2093 - 2104  N

1260  NUMERIC FIELD                        12 2105 - 2116  N

1270  NUMERIC FIELD                        12 2117 - 2128  N

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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```
     SECTION  9.88    STATE ATTACHMENT C RECORD

     FIELD IDENTIFICATION            FORM  LENGTH CHAR - POS   FIELD
     NO.                             REF.                      DESCRIPTION
     ----  --------------------------- ---- ------ ----  ----  --------------------
           BYTE COUNT                        4    1 -   4   2481

           START RECORD SENTINEL             4    5 -   8   "*****"

     0000  RECORD ID                         6    9 -  14   "STATE "

     0001  TYPE (FORM NUMBER)                6   15 -  20   "CATTCH"

     0002  PAGE NUMBER                       5   21 -  25   "PG03b"

     0003  EMPLOYER IDENTIFICATION           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" OR "MA"

     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
```

SECTION  9.88    STATE ATTACHMENT C RECORD

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------|------|--------|-------------|-------------|
| 0210 | FORM DATA (LINE 021) |      | 80 | 1645 - 1724 | A/N |
| 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 IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
NO.                               REF.                      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               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" OR "MA"

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
```

SECTION 9.89 STATE ATTACHMENT D RECORD

```
FIELD IDENTIFICATION                   FORM  LENGTH CHAR - POS  FIELD
NO.                                    REF.                     DESCRIPTION
----  ------------------------------ ----  ------ ----   ----  --------------------
0320  NUMERIC FIELD                              12  977 -  988  N

0330  NUMERIC FIELD                              12  989 - 1000  N

0340  NUMERIC FIELD                              12 1001 - 1012  N

0350  NUMERIC FIELD                              12 1013 - 1024  N

0360  NUMERIC FIELD                              12 1025 - 1036  N

0370  NUMERIC FIELD                              12 1037 - 1048  N

0380  NUMERIC FIELD                              12 1049 - 1060  N

0390  NUMERIC FIELD                              12 1061 - 1072  N

0400  NUMERIC FIELD                              12 1073 - 1084  N

0410  NUMERIC FIELD                              12 1085 - 1096  N

0420  NUMERIC FIELD                              12 1097 - 1108  N

0430  NUMERIC FIELD                              12 1109 - 1120  N

0440  NUMERIC FIELD                              12 1121 - 1132  N

0450  NUMERIC FIELD                              12 1133 - 1144  N

0460  NUMERIC FIELD                              12 1145 - 1156  N

0470  NUMERIC FIELD                              12 1157 - 1168  N

0480  NUMERIC FIELD                              12 1169 - 1180  N

0490  NUMERIC FIELD                              12 1181 - 1192  N

0500  NUMERIC FIELD                              12 1193 - 1204  N

0510  NUMERIC FIELD                              12 1205 - 1216  N

0520  NUMERIC FIELD                              12 1217 - 1228  N

0530  NUMERIC FIELD                              12 1229 - 1240  N

0540  NUMERIC FIELD                              12 1241 - 1252  N

0550  NUMERIC FIELD                              12 1253 - 1264  N

0560  NUMERIC FIELD                              12 1265 - 1276  N

0570  NUMERIC FIELD                              12 1277 - 1288  N

0580  NUMERIC FIELD                              12 1289 - 1300  N

0590  NUMERIC FIELD                              12 1301 - 1312  N

0600  NUMERIC FIELD                              12 1313 - 1324  N

0610  NUMERIC FIELD                              12 1325 - 1336  N

0620  NUMERIC FIELD                              12 1337 - 1348  N
```

| FIELD<br>NO. | IDENTIFICATION | FORM<br>REF. | LENGTH | CHAR - POS | FIELD<br>DESCRIPTION |
|------|----------------|------|--------|------------|-------------|
| 0630 | NUMERIC FIELD | | 12 | 1349 - 1360 | N |
| 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 |

| FIELD NO. | IDENTIFICATION | FORM REF. | LENGTH | CHAR - POS | FIELD DESCRIPTION |
|------|----------------------------|------|--------|-------------|-------------------|
| 0940 | NUMERIC FIELD |  | 12 | 1721 - 1732 | N |
| 0950 | NUMERIC FIELD |  | 12 | 1733 - 1744 | N |
| 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 |

```
   SECTION  9.89    STATE ATTACHMENT D RECORD


   FIELD IDENTIFICATION              FORM  LENGTH CHAR - POS   FIELD
   NO.                               REF.                      DESCRIPTION
   ----  ------------------------------ ----  ------ ----   ----   --------------------
   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

   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  "#"
```

# FEDERAL / STATE

# SECTION 10  FEDERAL / STATE REQUIREMENTS

## .01  GENERAL DESCRIPTION

(1)     The general concept is to emulate current operations used for the electronic filing of federal tax returns and modify these operations where necessary to accommodate the transmission of state tax return data to the state.  The tax return data must be placed into a format for transmission as specified by the IRS and the state.  It is the intent of the IRS to function primarily as a data conduit with respect to state tax data.  The term "data conduit" is used to define a process to receive, temporarily store, and then make available for state retrieval the state return packet associated with a federal return that has been accepted by the IRS as processable.

(2)     If the federal tax return is rejected due to error conditions specified in Publication 1438, the associated state return packet will be rejected.  If a state return packet is rejected, then the associated federal return will also be rejected.  If the error(s) is of such a nature that it can be corrected and the return(s) processed, both return documents may be retransmitted to the IRS service 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 packet available to the state agency.  Once the state agency has successfully completed the transmission session and received the return packet, 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, allows the state to retrieve the Federal Form 1041 and attachments along with the state return from the bulletin board and must be filed with the IRS.  One form must accompany each transmission.

(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 Philadelphia Submission Processing Center.
2. The return must be filed between January 15, 2001 and April 15, 2001.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:

   (a) applied to their 2001 estimated tax,
   (b) sent to them in the form of a refund check, or
   (c) split - part applied to their 2001 estimated tax 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, 2000 through December 31, 2000,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

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

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

## .02  RETURN SEQUENCE ORDER

A state return must be received immediately following the federal return and preceding the Summary Record.

**.03 LENGTH OPTIONS**

The format may be fixed or variable.

**.04 RECORD TYPES**

A header
B attach
C attach
D 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 9 contains the Federal/State record layouts as follows:

Section 9.86  State Entity Record
Section 9.87  State Attachment B Record
Section 9.88  State Attachment C Record
Section 9.89  State Attachment D Record

## .07    REJECTION CONDITIONS

Reject codes in the 900 series are used for Federal/State BMF Electronic Filing. They identify specific errors resulting from entity and consistency checks.

| REJECT CODE | ERROR CONDITION |
|---|---|
| **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** | Reserved |
| **904** | Reserved |
| **905** | State Code is invalid. |
| **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. |

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

# EXHIBITS

# EXHIBIT 1

Acceptable 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 |
| Junction | JCT |
| Lane | LN |
| Lodge | LDG |
| North | N |
| Northeast, N.E. | NE |
| Northwest, N.W. | NW |
| One-fourth, One-quarter | 1/4  (all fractions, space |
| One-half | 1/2  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 Publication 7475, State Abbreviations, Major City Codes and Address Abbreviations.**

# EXHIBIT 2

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

| 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-966nn |
| Colorado | CO | 800nn-816nn |
| Connecticut | CT | 060nn-069nn |
| Delaware | DE | 197nn-199nn |
| District of Columbia | DC | 200nn-205nn |
| Fed. States of Micronesia | FM | 969nn |
| Florida | FL | 320nn-342nn, 344nn,346nn, 347nn,349nn |
| Georgia | GA | 300nn-319nn, 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 |
| Maine | ME | 03801,039nn-049nn |
| Marshall Islands | MH | 969nn |
| Maryland | MD | 20331, 206nn-219nn |
| 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 |

**\*The last two (2) digits of a five (5) digit Zip Code must be 01 - 99.**
**\*\*For Military Addresses, see Exhibit 3.**

# EXHIBIT 2 (CON'T)

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

| State | Abbrev | Zip Code |
|---|---|---|
| North Carolina | NC | 270nn-289nn |
| North Dakota | ND | 580nn-588nn |
| Northern Mariana Islands | MP | 969nn |
| Ohio | OH | 430nn-459nn |
| Oklahoma | OK | 730nn-732nn, 734nn-749nn |
| Oregon | OR | 970nn-979nn |
| Pennsylvania | PA | 150nn-196nn |
| Puerto Rico | PR | 006nn,007nn, 009nn |
| Rhode Island | RI | 027nn-029nn |
| South Carolina SC | | 290nn-299nn |
| South Dakota | SD | 570nn-577nn |
| Tennessee | TN | 370nn-385nn |
| Texas | TX | 733nn, 73949, 750nn-799nn |
| Utah | UT | 840nn-847nn |
| Vermont | VT | 050nn-054nn, 056nn-059nn |
| Virginia | VA | 20041,201nn, 20301,20370, 220nn-246nn |
| Virgin Islands | VI | 008nn |
| Washington | WA | 980nn-994nn |
| West Virginia | WV | 247nn-268nn |
| Wisconsin | WI | 49936, 530nn-549nn |
| Wyoming | WY | 820nn-831nn |

**\*The last two (2) digits of a five (5) digit Zip Code must be 01 - 99.**
**\*\*For Military Addresses, see Exhibit 3.**

# EXHIBIT 3

### APO/FPO City/State/Zip Codes
### For Military Addresses Overseas

| CITY | STATE | ZIP CODE |
|------|-------|----------|
| APO or FPO | AA | 340nn  (AA = Americas) |
| APO or FPO | AE | 090nn-098nn (AE = Europe) |
| APO or FPO | AP | 962nn-966nn (AP = Pacific) |

# EXHIBIT 4

ELECTRONIC FILING SYSTEMS
MAGNETIC MEDIA                                       PAGE: 99999
ACKNOWLEDGMENT REPORT                                DATE: MM/DD/YYYY

TRANSMITTER NAME:  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    TRANSMITTER EIN:    999999999    CLIENT ID: 999
TRANSMITTER ADDR:  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    TRANSMITTER ETIN:   99999999     FILER ID:  999999
                   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

TELEPHONE NUMBER: (999)999-9999        ELECTRONIC TRACKING IND:       ELECTRONIC ACKNOWLEDGE IND:

TRANSMISSION DATE   MM/DD/YYYY         JULIAN DATE: 999      SEQ NUM FOR JULIAN DATE: 99     FORM TYPE:  9999

| DOCUMENT | EMPLOYER | ACCOUNT | RETURN | ACCEPTANCE | STATE |
| LOCATOR # | ID # | NUMBER | SEQ # | CODE | CODE |
|---|---|---|---|---|---|
| 99999999999999 | 999999999 | 99999999999999999 | 9999999 | X | 99 |

ACKNOWLEDGMENT RECAP                                    TRANSMISSION RECAP
TOTAL RETURN COUNT:          9999999                    NUMBER OF RETURNS:            9
TOTAL ACCEPTED RETURNS:      9999999                    NUMBER OF RETURNS DROPPED:    9
TOTAL REJECTED RETURNS:      9999999                    NUMBER OF RECORDS DROPPED:    9
  *DUPLICATE RETURNS:        9999999
TOTAL STATE RETURNS ACCEPTED: 9999999
TOTAL STATE RETURNS REJECTED:  9999999

   *TOTAL REJECTED RETURN INCLUDES THE DUPLICATE RETURNS

# EXHIBIT 5

## .01    MAGNETIC TAPE LABEL (EXAMPLE)

```
************************************************************************************************
*    BACON MORTGAGE                                                                           *
*    ETIN: 900101                                  EBCDIC                                      *
*    FORM 1041 RETURNS                             6250                                        *
*                                                                                             *
*    NUMBER OF TAPES:  1 OF 1                                                                  *
*    NUMBER OF RETURNS                             (750)                                       *
*    NUMBER OF RETURNS WITH REMITTANCES:           (NONE)          LIVE DATA                   *
************************************************************************************************
```

## .02    FLOPPY DISKETTE LABEL (EXAMPLE)

```
************************************************************************************************
*    BACON MORTGAGE                                                                           *
*    ETIN: 900101                                  ASCII                                       *
*    FORM 1041 DATA                                                                           *
*                                                                                             *
*    NUMBER OF TAPES:  1 OF 3                                                                  *
*    NUMBER OF RETURNS                             (150)                                       *
*    NUMBER OF RETURNS WITH REMITTANCES:           (NONE)          TEST DATA                   *
************************************************************************************************
```

## .03    ENTITY LABEL (EXAMPLE)

```
************************************************************************************************
*  BACON MORTGAGE                                                                             *
*  ETIN: 900101                                    EBCDIC                                      *
*  FORM 1041 RETURNS                               6250                                        *
*                                                                                             *
*  TOTAL NUMBER OF RECORDS:  3,000                                 ENTITY DATA                *
************************************************************************************************
```

## .04    REMITTANCE REGISTER LABEL (EXAMPLE)
```
************************************************************************************************
*  BACON MORTGAGE                                                                             *
*  ETIN: 900101                                    EBCDIC                                      *
*  FORM 1041 REMITTANCE REGISTER                   6250                                        *
*                                                                                             *
*  NUMBER OF TAPES:  1 OF 1                                        TEST DATA OR               *
*  NUMBER OF REMITTANCES:  3,000                                   LIVE DATA                  *
************************************************************************************************
```

# EXHIBIT 6

## 8453-F Multiple Listing on Magnetic Tape

A Form 8453-F signature document must accompany every submitted Form 1041 return tape or transmission.  This document may be submitted for every Form 1041 return filed or one document may be submitted with an attached Multiple Listing for up to 5,000 returns.

The Form 8453-F Multiple Listing should be submitted on the same medium as the original return or on paper.

If the filer decides to submit the Multiple Listing on the same medium as the original return, the transmission must accompany a copy of the listing on paper.

The following is the format for the paper listing:

MULTIPLE TAX RETURN LISTING
FOR FORM 8453-F

NAME and TITLE of FIDUCIARY: John Jones, Pres.

| EIN | NAME CONT | TAX PERIOD | TOTAL INCOME | INCOME DIST | TAXABLE INCOME | TOTAL TAX | TAX DUE / OVRPYMNT |
|---|---|---|---|---|---|---|---|
| 16-9999991 | SMIT | XXXX12 | 32,779.00 | 32,779.00 | 0 | 0 | 0 |
| 16-9999992 | GREE | XXXX12 | 20,908.00 | 20,908.00 | 0 | 0 | 0 |
| 16-9999993 | DOWN | XXXX12 | 2,500.00 | 2,500.00 | 0 | 0 | 0 |
| 16-9999994 | BART | XXXX12 | 10,117.00 | 10,117.00 | 0 | 0 | 0 |
| 16-9999995 | PAST | XXXX12 | 889.00 | 889.00 | 0 | 0 | 0 |
| 16-9999996 | WOOD | XXXX12 | 232,155.00 | 232,155.00 | 0 | 0 | 0 |

# EXHIBIT 6.1

The following is the format for mag media submissions:

1.  Transmittal record (This record identifies the transmitter and the associated 1041 return tape reel file).

2.  Signature records (Each record contains corresponding taxpayer's information from the 1041 return tape file.)

3.  Recap record (This record contains the tape recap information.)

TRANS Record

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Byte Count | 4 | 1 - 4 | "0100" |
| Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| Record Name | 5 | 9 - 13 | Value = "TRANS" |
| Transmitter's EIN | 9 | 14 - 22 | Numeric |
| Transmitter's Name | 35 | 23 - 57 | Alphanumeric |
| Julian Date of Transmission | 3 | 58 - 60 | Numeric |
| Trans Sequence Number of Julian Date | 2 | 61 - 62 | Numeric |
| Electronic Transmitter's Identification Number Plus Filer's User Code | 8 | 63 - 70 | Numeric Value = NNNNNNnn, NNNNNN = ETIN, **nn = Transmitters User Code; may zero fill |

** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Report Title | 27 | 71 - 97 | Value = "8453-F FOR MULTIPLE RETURNS" |
| Filler | 2 | 98 - 99 | Numeric |
| Record Terminus Char | 1 | 100 | "#" |

# EXHIBIT 6.2

**8453-F Signature Record**

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Byte Count | 4 | 1 - 4 | "0182" |
| Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| Record Name | 6 | 9 - 14 | Value = "8453-F" |
| Name of Estate or Trust | 35 | 15 - 49 | Alphanumeric (Field #0060 on Form 1041) |
| Name of Estate or Trust Fiduciary | 35 | 50 - 84 | Alphanumeric (Field #0080 on Form 1041) |
| EIN | 9 | 85 - 93 | Numeric (Field #0040 on Form 1041) |
| Name Control | 4 | 94 - 97 | Alphanumeric (Field #0030 on Form 1041) |
| Fiscal Year Beginning | 8 | 98 - 105 | Numeric MMDDYYYY (Field #0010 on Form 1041, If Calendar then Blank) |
| Fiscal Year Ending | 8 | 106 - 113 | Numeric MMDDYYYY (Field #0020 on Form 1041, If Calendar then Blank) |
| Tax Period | 6 | 114 - 119 | Numeric YYYYMM |
| Total Income | 12 | 120 - 131 | Numeric (Field #0400 on Form 1041) |
| Income Distribution | 12 | 132 - 143 | Numeric (Field #0530 on Form 1041) |
| Taxable Income of Fiduciary | 12 | 144 - 155 | Numeric (Field #0580 on Form 1041) |
| Total Tax | 12 | 156 - 167 | Numeric (Field #0590 on Form 1041) |
| Tax Due or Overpayment | 12 | 168 - 179 | Numeric (Field #0780 or #0790 on Form 1041) |
| Filler | 2 | 180 - 181 | Blank |
| Record Terminus Char | 1 | 182 | "#" |

# EXHIBIT 6.3

**8453-F RECAP Record**

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Byte Count | 4 | 1 - 4 | "0028" |
| Start of Record Sentinel | 4 | 5 - 8 | Value = "****" |
| Record Name | 5 | 9 - 13 | Value = "RECAP" |
| Electronic Transmitters ID # plus Filer's User Code | 8 | 14 - 21 | Numeric Value = NNNNNNnn, NNNNNN = ETIN, nn = Filer's User |
| Total Number of Signature Records | 4 | 22 - 25 | Numeric (Cannot exceed 5000) |
| Filler | 2 | 26 - 27 | Blank |
| Record Terminus Character | 1 | 28 | "#" |

# EXHIBIT 7

## PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

When remittances are sent with balance due Form 1041 returns, special instructions must be followed.

.01     Make all payments for balance due returns by the due date regardless of an extension of time being filed for the return.  If the return due date is April 15th, payments must be postmarked by April 15th of that year.

.02     All balance due returns (with or without remittances) must be transmitted separately from returns with no balance due. Remittances may not be split between returns on separate tapes.  A maximum of 5,000 balance due returns may be transmitted in one transmission.

.03     Remittances and all appropriate backup material must accompany the magnetic media transmission.  A paper check may cover up to 5,000 returns from the same transmission.

.04     Prior to submitting a LIVE paper remittance register, a copy of the paper remittance register must be submitted to the ELF Processing Support Section for review of the registers format.

.05     For each transmission, a Paper Remittance Register document containing information pertaining to the balance due returns transmitted electronically / magnetically, must be submitted in duplicate.

.06     The Paper Remittance Register must be exactly as shown in **Exhibit 7.2.**

.07     The sequence number should begin with 00 thru 99, and then begin again with 00. The register should include subtotals for every 100 documents (or less if fewer than 100 items are included on a page).  The last sheet of the register should include subtotals of all the pages.  The sum of the subtotals on the last sheet should be equal to the amount on the paper check attached to the register.

# EXHIBIT 7.1

## PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Report Title | 27 | 1 - 27 | Value = "BAL DUE-REMITTANCE REGISTER" |
| Current Date | 8 | 28 - 35 | Value = MMDDYYYY |
| Page Number | 3 | 36 - 38 | Numeric |
| Transmitter's EIN | 9 | 39 - 47 | Numeric |
| Transmitter's Name | 35 | 48 - 82 | Alphanumeric |
| Julian Date of Trans | 3 | 83 - 85 | Numeric |
| Trans Sequence Number of Julian Date | 2 | 86 - 87 | Numeric |
| Electronic Transmitter's ID Number Plus Filer's User Code | 8 | 88 - 95 | Numeric Value = NNNNNNnn, NNNNNN= ETIN, **nn = Transmitters User Code; may zero fill |

**\*\* Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.**

| Identification | Length | Char Desc | Format |
|---|---|---|---|
| Sequence Number | 2 | 96 - 97 | Must increment from 00 - 99 |
| Name Control | 4 | 98 - 101 | Alphanumeric |
| EIN | 9 | 102 - 110 | Numeric |
| Tax Period | 6 | 111 - 116 | Numeric |
| MFT | 2 | 117 - 118 | Numeric Value = "05" |
| Code 1 | 3 | 119 - 121 | Numeric Value "670" |
| Tax Due Amount | 12 | 122 - 133 | Numeric |
| M/S Indicator | 1 | 134 - 134 | Alpha Character ="S" |
| Filler | 1 | 135 - 135 | Blank |
| Record Terminus Char | 1 | 136 | "#" |

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# EXHIBIT 7.2

## REMITTANCE REGISTER

TRANSMITTER'S ETIN: 33333300                                                    1 OF 3
TAPE TRANSMISSION DATE: 04/08/2001
TAPE ID:   JULIAN DATE: 098   SEQ NUM FOR JULIAN DATE: 01

----------------------------------------------------------------------------

| SEQ NUM | NAME CTRL | EIN | TAX PD | MFT | CODE 1 | TAX DUE AMT | M/S IND |
|---------|-----------|-----|--------|-----|--------|-------------|---------|
| 00 | KREI | 111111111 | 200012 | 05 | 670 | $    45 | S |
| 01 | GIOR | 111111111 | 200012 | 05 | 670 | $    35 | S |
| 02 | MCKE | 111111111 | 200012 | 05 | 670 | $    88 | S |
| 03 | WIRE | 111111111 | 200012 | 05 | 670 | $   467 | S |
| 04 | CLAR | 111111111 | 200012 | 05 | 670 | $4,552 | S |
| 05 | BAGL | 111111111 | 200012 | 05 | 670 | $   557 | S |
| 06 | BLEA | 111111111 | 200012 | 05 | 670 | $   456 | S |
| 07 | HAGA | 111111111 | 200012 | 05 | 670 | $   885 | S |
| 08 | BING | 111111111 | 200012 | 05 | 670 | $    45 | S |
| 09 | LIND | 111111111 | 200012 | 05 | 670 | $    75 | S |
| 10 | MAYE | 111111111 | 200012 | 05 | 670 | $    18 | S |
| 11 | SHEP | 111111111 | 200012 | 05 | 670 | $    26 | S |
| 12 | RIZZ | 111111111 | 200012 | 05 | 670 | $    10 | S |
| 13 | SMEL | 111111111 | 200012 | 05 | 670 | $    17 | S |
| 14 | MILL | 111111111 | 200012 | 05 | 670 | $    27 | S |
| 15 | FEFA | 111111111 | 200012 | 05 | 670 | $    25 | S |
| 16 | MOHN | 111111111 | 200012 | 05 | 670 | $    36 | S |
| 17 | ERRA | 111111111 | 200012 | 05 | 670 | $    10 | S |
| 18 | EWIN | 111111111 | 200012 | 05 | 670 | $    30 | S |
| 19 | STON | 111111111 | 200012 | 05 | 670 | $    21 | S |
| 20 | SHAL | 111111111 | 200012 | 05 | 670 | $    11 | S |
| 21 | PIER | 111111111 | 200012 | 05 | 670 | $    31 | S |
| 22 | KRAS | 111111111 | 200012 | 05 | 670 | $    33 | S |
| 23 | SERB | 111111111 | 200012 | 05 | 670 | $    32 | S |

SUB TOTAL   $7,532