

Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns

Tax Year 2011

PART 1 – File Specification
PART 2 – Record Layouts
PART 3 – Electronic Transmitted Documents





Internal Revenue Service

TAX YEAR 2011

PART 1

***Electronic Return
File Specifications for
Individual Income Tax Returns***

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2011**

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INTRODUCTION

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically. The formats for statement records, examples of types of records, and explanations of the Acknowledgement files transmitted to electronic filers are also covered.

The File Specifications (Part 1) must be used in conjunction with the Record Layouts (Part 2) and the corresponding version of the Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will only need Publication 1345.

A list of IRS e-file publications is in Publication 3112, IRS e-file Application and Participation. Publication 1346, Publication 1436 and other IRS e-file publications, including Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, are available on the IRS web site, www.irs.gov. You may call 1-800-829-3676 for additional copies of publications.

Beginning Tax Year 2009 and subsequent, the Publication 1346 will be maintained as a continuous living document incorporating Record Layout and Error Reject Code changes and other revisions or deletions as necessary. Nature of Change pages will be posted on www.irs.gov identifying the revisions or deletions made, when the changes outlined will be implemented and also when they will be merged into the Publication 1346.

HIGHLIGHTS FOR TAX YEAR (TY) 2011

Participant Acceptance Testing System (PATS)

PATS will begin on November 15, 2011. Please refer to Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns, for TY 2011, to create your test scenarios. PATS is required of all participants who develop software and/or transmit Individual Income Tax returns. All participants are required to create test scenarios and pass testing before transmitting production (live) returns.

New Form(s)/Schedule(s)

Form 5884-B
Form 8867
Form 8938
Form 8865 (LTCGL Record)
Form 8865 (STCGL Record)
Form 8949 (LTCGL Record)
Form 8949 (STCGL Record)

Obsolete Forms/Schedules

Schedule L
Schedule M
Form 8915

Major Form/Schedule Changes

Listed below are the forms/schedules which consist of extensive (major) record layout changes. Please refer to Parts 1 - 3 of this publication for specific changes and revisions to record layouts of forms and schedules, and error reject codes.

- Form 1040
- Form 1040A
- Form 3800
- Form 6478
- Form 8606
- Form 8621
- Form 8697
- LTCGL Record
- STCGL Record
- Summary Record

Updated Form/Schedule Changes

Listed below are the forms/schedules which consist of minor record layout changes. Please refer to Parts 1 - 3 of this publication for specific changes and revisions to record layouts of forms and schedules, and error reject codes.

Form 1040EZ	Form 2555EZ	Form 8820
Form 1040 SS/PR	Form 3468	Form 8834
Form 1040 Schedule A	Form 3903	Form 8835
Form 1040 Schedule C	Form 4562	Form 8844
Form 1040 Schedule C-EZ	Form 4684	Form 8846
Form 1040 Schedule D	Form 4835	Form 8853
Form 1040 Schedule E	Form 4952	Form 8859
Form 1040 Schedule EIC	Form 5329	Form 8862
Form 1040 Schedule F	Form 5405	Form 8865
Form 1040 Schedule H	Form 5471	Form 8885
Schedule SE	Form 5695	Form 8889
Form W-2	Form 5884	Form 8900
Form 1099-R	Form 6251	Form 8909
Form 1116	Form 6478	Form 8910
Form 2106	Form 8082	Form 8911
Form 2106 EZ	Form 8586	Form 8912
Form 2441	Form 8606	Form 8930
Form 2555	Form 8814	Form 8936

ACK Record - Acceptance Code "A"

An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return. "Return Accepted" means your return has been successfully e-Filed. There were no upfront errors that caused the return to reject. However, due to additional downstream processing, there may be reasons that may delay or alter the amount of an expected refund. Please refer to Section 3, Acknowledgement File Format, of this publication for additional information and clarification on the ACK Record Acceptance Codes.

Preparer Tax Identification Number (PTIN)

For TY11 (Filing Season 2012), there is no change in how the IRS will validate the PTIN. The existing Error Reject Code (ERC) 0126 validates the PTIN. The PTIN must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines. Please refer to Part 1, Attachments 1-11, of this publication for the ERC for the PTIN and other ERC validation criteria.

Individual Taxpayer Identification Number (ITIN)

The Internal Revenue Service requires the manual key entry of the Taxpayer Identification Number (TIN) as it appears on Form W-2 received from the employer for all taxpayers with Individual Taxpayer Identification Numbers (ITINs) who are reporting wages. No Form 1040 software package should utilize the auto-population feature regardless of the presence of an override feature to populate the TIN on the Form W-2 for these ITIN filers. Please refer to Attachment 1, ERC 0139, of this publication for additional information for processing returns with an ITIN, and Attachment 9 to determine how to identify ITINs.

Editorial Changes

All changes made by October 1, 2011 are noted by a single vertical bar (|) in the right margin. Deletions of entire lines are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted on www.irs.gov.

Part 2 of Publication 1346 contains the Electronic Returns Record Layouts for Individual Income Tax Returns.

Part 3 of Publication 1346 contains Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-4 and Section 12 of Part 1 to:

Internal Revenue Service
Federal/State Electronic Filing Program
Donnie Paschall, SE:W:CAS:SP:ES:I, NCFB C5-370
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13 of Part 1 to:

Internal Revenue Service
Norman Rifkin, SE:W:CAS:SP:ES:I, NCFB C5-372
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346 (except for Sections 1, 2, 3, 4, 12, and 13) to:

Internal Revenue Service
Teresa Cruz, SE:W:CAS:SP:ES:I, NCFB C5-376
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Part 3 to:

Internal Revenue Service
Donnie Paschall, SE:W:CAS:SP:ES:I, NCFB C5-370
5000 Ellin Road
Lanham, MD 20706

SECTION 1 - DATA COMMUNICATION

Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), also known as Electronic Management System (EMS) located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and Martinsburg, West Virginia. The following transmission rules apply:

**Processing for 1040 e-file in 2012 (Tax Year 2011)
January 2012 - October 2012 Return Transmissions**

<p>If Fed/State or State only return and the State return included is for the following state; OR If Online Federal return only and the taxpayer's address on their Federal return is in the following state:</p>	<p>Return Processing Center, Site Designator and URL</p>	<p>Error Resolution System Correspondence</p>
<p>Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York</p>	<p>C - Andover efileD.ems.irs.gov</p>	<p>Fresno</p>
<p>North Dakota, South Dakota, Colorado, New Mexico, Texas, Nebraska, Oklahoma, Iowa, Arkansas, Louisiana, Mississippi, Alabama ----- Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555-EZ, Forms 8833, Forms 8854 or Forms 8891</p>	<p>E - Austin efileD.ems.irs.gov</p>	<p>Austin</p>
<p>Illinois, Minnesota, Wisconsin, Michigan, Indiana, Ohio, West Virginia, Missouri, Kansas</p>	<p>F - Kansas City efileC.ems.irs.gov</p>	<p>Kansas City</p>
<p>Florida, Tennessee, Kentucky, North Carolina, South Carolina, Georgia, APO/FPO Miami</p>	<p>G - Philadelphia efileD.ems.irs.gov</p>	<p>Kansas City</p>
<p>California, Alaska, Arizona, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming APO/FPO San Francisco</p>	<p>H - Fresno efileC.ems.irs.gov</p>	<p>Fresno</p>
<p>If Federal return only and the first two digits of the ERO's Electronic Filing Identification Number(EFIN) are:</p>		
<p>01,02,03,04,05,06,11,12,13,14,16,20,22,23,24,25,26,27,51,52,54,78</p>	<p>C - Andover efileD.ems.irs.gov</p>	<p>Andover</p>
<p>42,45,46,47,63,64,66,70,71,72,73,74,75,76,79,84,85,80,98</p>	<p>E - Austin efileD.ems.irs.gov</p>	<p>Austin</p>
<p>15,31,34,35,36,37,38,39,40,41,43,48,55</p>	<p>F - Kansas City efileC.ems.irs.gov</p>	<p>Kansas City</p>
<p>50,56,57,58,59,60,61,62,65,67,69</p>	<p>G - Philadelphia efileD.ems.irs.gov</p>	<p>Kansas City</p>
<p>30,33,68,77,81,82,83,86,87,88,91,92,93,94,95,96,99</p>	<p>H - Fresno efileC.ems.irs.gov</p>	<p>Fresno</p>

efileA is used for Test returns that are processed at ECC-MTB
 efileD is used for Production returns that are processed at ECC-MTB
 efileB is used for Test returns that are processed at ECC-MEM
 efileC is used for Production returns that are processed at ECC-MEM

All Forms 8453 will be mailed to Austin

SECTION 1 - DATA COMMUNICATION

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines at the ECC located at Martinsburg. All inquiries regarding transmission, rejects, problems, and PATS should be directed to ANSPC, or AUSPC as appropriate, by calling the toll-free e-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free e-Help Desk number.

NOTE: Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either the ECC located at Martinsburg WV or Memphis, TN. They must arrange to lease and install the lines and purchase modems or routers at both ends. See Appendix C - Digital Service Information.

NOTE: Transmitters who wish to file through their Internet Service Provider (ISP) must acquire e-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. See Appendix C - Internet Service information.

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. It is recommended that Internet transmitters should file no more than 500 returns per transmission in case the session terminates prior to completion. If fewer than 500 returns are to be transmitted, it is recommended these returns be filed not more than once per drain. (See processing schedule on www.irs.gov)

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are listed on the e-file professional page at www.irs.gov.

(859) 292-0137 - **not** a toll-free call)

To assist transmitters in scripting automated logins and transmissions, see Appendix F.

NOTE: Please note that additional text has been added throughout which incorporates information retrieved from the Trading Partners Users Manual.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. FILE TRANSFER PROTOCOLS CHARACTER CODE AND FILE COMPRESSION

a. File Transfer Protocols

- (1) FTP (with special permission - see note above)
- (2) XMODEM-1K
- (3) YMODEM-Batch
- (4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

b. Character Codes

American Standard Code for Information Interchange (ASCII)

c. File Compression

COMPRESS

GZIP (Freeware available from www.gzip.org)

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys** may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the **login identification and password**, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile Data Base (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the **colon and blank** (": ").

3. TRANSMITTER PROFILE DATA BASE (TPDB)

The Transmitter Profile Data Base (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the e-Help Desk Staff Assistors to research the status of a transmission.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the carriage return <cr> character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "m" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions. **(Check with your phone company to verify use of *70 to disable call waiting).**

5. EXAMPLES

In the examples below, **boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

6. SUSPENDED TRANSMITTER

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication .01.11.a.

7. VIRUS DETECTION PROCEDURES FOR E-FILED TRANSMISSIONS FOR TRADING PARTNERS

- a. The Front-End Processing System (FEPS) will scan every transmission.
- b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.
- c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgement Files.
- d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgement File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.
- e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.
- f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.
- g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.
- h. If another virus is detected, everything above will happen again.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

8. LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, Z-modem is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. See Exhibit 4-11.

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the FEPS. The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS.

Note: Password rules can be found in Appendix G.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 3-1 is displayed.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc.& no rights to  
privacy.  
  
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception,  
recording, reading, copying or capturing by authorized personnel of all  
activities. There is no right to privacy in this system. Unauthorized  
use of this system is prohibited and subject to criminal and civil  
penalties.
```

Exhibit 3-1 Authorized Use Banner

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

The TP is then prompted for his/her login id and password as shown in Exhibit 3-2. (Note: Not only is the password not displayed, but also there is no indication of how many characters the TP has typed).

```
login: xxxxxxxxx
Password:
```

Exhibit 3-2 Login and Password Prompts

a. *Successful Login - No Password Change Required*

If the TP correctly enters his/her EMS Login ID and password, there are several possible next steps:

- The TP may be asked to register his/her Shared Secrets as described in Section 9d.
- The TP may be asked to change his/her password as described in Section 9e.
- The official use banner and TP Main Menu may be displayed as described in Section 9h, if there are more than seven days until the TP's password expires.
- The log on process may continue as described next in this section if the TP's password expires in seven days or less.

b. *Successful Login Password Change Required*

If the TP's password will expire in seven days or less, then the message shown in Exhibit 3-3 is displayed and processing continues. (**Note:** "N" is replaced by the number of days remaining until the password must be changed.) Once the password has expired (90 days after the last password change) the TP must change his/her password as described in Section 9e.

```
Password must be changed in N day(s).
```

Exhibit 3-3 Password Change in N Days

c. *Unsuccessful Logon*

After each unsuccessful login attempt due to the TP entering an incorrect EMS Login ID or password, the system displays the message shown in Exhibit 3-4.

```
Login incorrect
```

Exhibit 3-4 Login Incorrect Message

After three consecutive unsuccessful login attempts, the TP is disconnected. After three consecutive unsuccessful attempts with a correct EMS Login ID and an incorrect password (in one or more sessions), the TP's account is disabled. After the next log on attempt, the TP may then use his/her Shared Secrets to re-enable the account and reset his/her password as described in Section 9f.

If the TP's account has been disabled prior to the TP's current session, the processing will continue as described in Section 9f. This would happen after a TP's account has been inactive for 45 days on a PY2011 system or the TP previously failed to provide the correct password in his/her last three consecutive attempts.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

d. Registration of Shared Secrets

There are times when a TP correctly supplies his/her EMS Login ID and password, and then is required to register his/her Shared Secrets before proceeding. These include:

- The TP is a new user and the TP logs in to the system for the first time.
- The TP is an active PY2011 user and logs in to the system for the first time during the PY2012 filing season.
- The password was reset by the EMS System Administrator upon request from the TP.

Initially, the TP is prompted to register his/her Shared Secrets (ETIN, EFIN, zip code, phone number, and secret phrase). The TP is prompted to enter the Electronic Transmitter Identification Number (ETIN) as shown in Exhibit 3-5.

Enter your ETIN:

Exhibit 3-5 Shared Secret ETIN Prompt

If the TP enters an ETIN that is not five digits, the message shown in Exhibit 3-6 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

Invalid ETIN: must be 5 digits.

Exhibit 3-6 ETIN Must Be 5 Digits Message

If the TP enters a 5-digit ETIN that does not match the ETIN assigned to the EMS Login ID entered at the login prompt, the message shown in Exhibit 3-7 is displayed, and then the TP is prompted again as shown in Exhibit 3-5 to enter his/her ETIN. If this is the third unsuccessful attempt to enter a valid ETIN, the TP is disconnected.

Invalid ETIN.

Exhibit 3-7 Invalid ETIN Message

After successfully entering the ETIN, the TP is prompted to enter the TP's Electronic Filer Identification Number (EFIN) as shown in Exhibit 3-8.

Enter your EFIN associated with this ETIN:

Exhibit 3-8 Shared Secret EFIN Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 3-9 is displayed, and then the TP is prompted again as shown in Exhibit 3-8 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the TP is disconnected.

Invalid EFIN: must be 6 digits.

Exhibit 3-9 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 3-10.

Enter your zip code:

Exhibit 3-10 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 3-11 is displayed, and then the TP is prompted again as shown in Exhibit 3-10 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the TP is disconnected.

Invalid zip code: must be 5 digits.

Exhibit 3-11 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 3-12.

Enter your phone number:

Exhibit 3-12 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 3-13 is displayed, and then the TP is prompted again as shown in Exhibit 3-12 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the TP is disconnected.

Invalid phone number: must be 10 digits.

Exhibit 3-13 Invalid Phone Number Message

After successfully entering the phone number, the TP is prompted to enter his/her case-insensitive secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 3-14. (**Note:** Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

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.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

Enter your secret phrase:
Re-enter your secret phrase:

Exhibit 3-14 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 3-15 is displayed. The TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. If this is the third unsuccessful attempt to enter the secret phrase, the TP is disconnected.

Secret phrases don't match.

Exhibit 3-15 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 3-16 is displayed, and then the TP is prompted again as shown in Exhibit 3-14 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

Exhibit 3-16 Invalid Secret Phrase Message

If the TP's responses have met the rules for Shared Secrets, the Shared Secrets are stored and the message shown in Exhibit 3-17 is displayed. After the TP successfully enters his/her Shared Secrets, processing continues as described in Section 9e. with prompting the TP to enter his/her new password if one of the following conditions exist:

- The TP is a new user and the TP logs in to the system for the first time.
- The password was reset by the EMS System Administrator upon request from the TP.
- The TP's password has expired.

Otherwise, if the TP is an existing user and successfully registers his/her Shared Secrets, Main Menu processing continues as described in Section 9h.

Registration of Shared Secrets Successful.

Exhibit 3-17 Shared Secrets Successfully Changed Message

(Note: The TP will be able to use the new Shared Secrets to reset his/her password, if necessary, at either EMS processing center.)

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 3-18 is displayed and the TP is disconnected.

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.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

Shared Secrets not changed. Another session is trying to change them.

Exhibit 3-18 Another Login Session Changing Shared Secrets Message

If a system error occurs during the registration of Shared Secrets, the Shared Secrets may or may not have been stored. The message shown in Exhibit 3-19 is displayed and the TP's session is terminated. If the Shared Secrets were not stored, the TP is prompted for them during his/her next log on session.

System error.

Exhibit 3-19 System Error Message

e. Changing Password

A TP is required to change his/her password before proceeding to the Main Menu when one of the following conditions occurs:

- The TP's current password has expired after 90 days.
- The TP successfully completed registration of Shared Secrets after the TP's password was reset by the EMS System Administrator.
- The new TP successfully completed registration of Shared Secrets.
- The TP did not successfully change his/her password when required during his/her previous log on session.
- The TP's account was disabled and the TP used his/her Shared Secrets to authenticate and re-enable the TP's account.

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 3-20.

Enter new password:
Re-enter new password:

Exhibit 3-20 New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 3-21 is displayed. (**Note:** Password rules can be found in Appendix G.) The TP will subsequently use the new password to log on to either EMS processing center. Main Menu processing then continues as described in Section 9h.

Password changed.

Exhibit 3-21 Password Change Confirmation

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed and the TP is prompted again as shown in Exhibit 3-20 to enter his/her password. A TP is given three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 3-22 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, the TP is prompted for his/her new password as shown in Exhibit 3-20. If this is the third unsuccessful attempt, the TP is disconnected.

New passwords don't match.

Exhibit 3-22 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 3-25 is displayed. If the TP has unsuccessfully attempted to change his/her password less than threetimes, the TP is prompted for his/her new password as previously shown in Exhibit 3-22. If this is the third unsuccessful attempt, the TP is disconnected.

Password rule(s) have not been met.

Exhibit 3-23 Password Rule Violation Message

If the TP has concurrent sessions, only one session can change the password. If the TP attempts to log on to a second session, while the first session is actively changing the password, the message shown in Exhibit 3-24 is displayed and the TP is disconnected.

Login failed. Another session is trying to change the password.

Exhibit 3-24 Another Login Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 3-25 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

System error.

Exhibit 3-25 System Error Message

(Note: A successful password change is also synchronized between processing years.)

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.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

f. Re-Enabling Account Using Shared Secrets

If a TP's account is disabled after 45 days of inactivity on a PY2011 system or the TP failed to provide a valid password in three consecutive attempts, the TP is given the opportunity to enter his/her Shared Secrets to re-enable his/her account as shown in Exhibit 3-26. If the TP calls the IRS e-Help Desk before the TP tries to use his/her Shared Secrets, and requests that his/her account be re-enabled, the TP may be directed to re-enable his/her account on the system by entering the TP's Shared Secrets.

This account is currently disabled.
Do you wish to re-enable your account? Y/[N]:

Exhibit 3-26 Re-enable a Disabled Account Prompt

If the TP enters anything other than "Y" or "y," the TP's session is disconnected. If the TP responds to the prompt affirmatively, the TP is prompted to authenticate his/her account by entering the TP's previously entered Shared Secrets as shown in Exhibit 3-27.

Enter your ETIN:
Enter your EFIN associated with this ETIN:
Enter your zip code:
Enter your phone number:
Enter your secret phrase:

Exhibit 3-27 Shared Secrets Prompts

After the TP successfully enters his/her previously entered Shared Secrets, the TP is prompted to enter his/her new password as described in Section 9e.

However, if the TP enters incorrect answers to any of the Shared Secrets prompts in Exhibit 3-27, the message shown in Exhibit 3-28 is displayed, and the system prompts the TP again for his/her Shared Secrets as shown in Exhibit 3-27. If this is the third consecutive unsuccessful attempt (in one or more sessions) to enter the TP's Shared Secrets, the TP is disconnected, the account is locked, and the TP will not be able to log on again.

Invalid Shared Secrets.

Exhibit 3-28 Invalid Shared Secrets Message

If the TP attempts to log on after his/her account has been disabled and the TP unsuccessfully entered the Shared Secrets three times, the message shown in Exhibit 3-29 is displayed and the TP is disconnected. (**Note:** After the TP's account is locked, there is no prompt asking the TP whether the TP wishes to re-enable account.) If this happens, the TP should contact the IRS e-Help Desk to request that his/her account be unlocked.

This account is locked.
Please contact the IRS e-Help Desk for assistance.

Exhibit 3-29 Locked Account Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

g. EMS Unavailable

If the EMS application is not available when the TP attempts to log in, one of two messages is displayed after the login and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 3-30 is displayed and the TP is disconnected.

EFS is currently unavailable. Additional information may be available on IRS quick alerts.

Exhibit 3-30 EFS Unavailable Message

If the EMS application is unavailable for unscheduled reasons or the maximum number of concurrent sessions has been reached, the message shown in Exhibit 3-31 is displayed and the TP is disconnected.

EFS is busy. Wait at least 10 minutes, then retry.

Exhibit 3-31 EFS Busy Message

h. EMS Main Menu Processing

Once the TP has successfully completed the login process (including registering Shared Secrets and/or changing his/her password, if necessary), the "last login" message is displayed as shown in Exhibit 3-32.

Last login: Tue Sep 4 10:39:31 from computer name

Exhibit 3-32 Last Login Message

The "Official Use" banner shown in Exhibit 3-33 is then displayed.

```
-----  
      F O R   O F F I C I A L   U S E   O N L Y  
  
          #   #####   ####  
          #   #   #   #  
          #   #   #   ####  
          #   #####   #  
          #   #   #   #   #  
          #   #   #   ####  
  
          U.S. GOVT. computer  
  
      F O R   O F F I C I A L   U S E   O N L Y  
-----
```

Exhibit 3-33 "Official Use" Banner

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

Next, the Main Menu is displayed as shown in Exhibit 3-34.

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice:

Exhibit 3-34 Main Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

From the Main Menu, the non-State TP can now choose to end the session, receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 6, option 8, or option 9, the TP is automatically returned to the Main Menu screen. If a non-State TP selects option 7, the message shown in Exhibit 3-35 is displayed along with the Main Menu. If the non-State TP selects option 7 three times, the TP is disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Shown State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 7

Invalid option. For State use only.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-35 Initial Main Menu for State TP

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

From the Main Menu, the State TP can now choose to end the session, receive acknowledgment files and transmit a state ACK file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, request the State Return Menu to perform the State functions described in Section 9, or reset acknowledgment file(s), or Change Shared Secrets. Whenever the TP completes options 2 through 9, the State TP is automatically returned to the Main Menu screen.

If any TP enters a character that is not one of the listed number choices, i.e., is not 1-8, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 3-36. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  0

Invalid menu selection.  Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 3-36 Invalid Main Menu Selection

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE (continued)

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in Section 4 where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

It should be noted that a TP's initial compression method is "NONE." Since EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: "DISCONNECTING FROM EFS." and the TP is disconnected.

10. CHANGING SETTINGS

a. Changing the Transmission Protocol

This section explains how to change the TP's communication protocol and compression settings.

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 4-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 4-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH

Enter your choice:
```

Exhibit 4-2 Initial File Transfer Protocol Menu Display without FTP

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 4-3 is displayed.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Exhibit 4-3 Initial File Transfer Protocol Menu Display with FTP

The TP can change the protocol or return to the Main Menu. Exhibit 4-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 5
```

Exhibit 4-4 Changing File Transfer Protocol to FTP

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 4-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-6).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 0
```

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 4-7. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Exhibit 4-7. Invalid File Transfer Protocol Menu Selection
Error Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS (continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 4-8).

```
MAIN MENU

1. Logoff
2. Receive/Send File(s)
3. Change File Transfer Protocol [FTP]
4. Change Compression Method [NONE]
5. Request Transmission Status Report
6. Change Password
7. Show State Return Menu (available for State use only)
8. Reset Acknowledgment File(s)
9. Change Shared Secrets

Enter your choice:
```

Exhibit 4-8 Redisplay of Main Menu after Protocol Change

The TP can choose any menu item to continue or choose Logoff to end the session.

b. Changing the Compression Method

To change the compression method, the TP chooses "Change Compression Method" from the Main Menu as shown in Exhibit 4-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 4
```

Exhibit 4-9 Choosing "Change Compression Method"

The File Compression Methods Menu is displayed as shown in Exhibit 4-10. Brackets frame the current compression method.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:
```

Exhibit 4-10 Initial File Compression Methods Menu Display

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Note: The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Exhibit A-1 in Appendix A for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these files successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

The TP can change his/her compression method or return to the Main Menu. Exhibit 4-11 demonstrates the TP changing his/her compression method to gzip.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

Exhibit 4-11 Changing Compression Method to GZIP

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 4-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-12 Main Menu Display After Change Compression Method Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-13).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Exhibit 4-13 Invalid File Compression Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 4-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) None
3) [GZIP]
4) COMPRESS

Enter your choice:
```

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

After the TP chooses a valid option from the File Compression Methods Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 4-15).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 4-15 Main Menu Display After Change Compression Method Menu

The TP can now choose any menu item to continue or choose Logoff to end the session.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

11. RECEIVING ACKNOWLEDGMENTS

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:  2
```

Exhibit 5-1 Choosing Receive/Send File(s)

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 5-2 is displayed and processing continues as discussed in Section 6. This allows TPs to submit files even if there are no acknowledgment files waiting for delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Exhibit 5-2 Zero Acknowledgment File Display

If there are acknowledgment files, the text shown in Exhibit 5-3 is displayed. The message shows the number of acknowledgment files waiting for delivery to the TP. All acknowledgment files waiting for delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]:  Y or y
```

Exhibit 5-3 One or More Acknowledgment Files Display

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 5-1 is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 5-4 is displayed. For FTP, the message shown in Exhibit 5-5 is displayed. The file transfer begins after the appropriate notice.

EFS ready for modem download.

Exhibit 5-4 Modem Download Notice

Putting File(s) by FTP.

Exhibit 5-5 FTP "Putting Files" Notice

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names).

If the TP interface software detects that the transmission did not complete successfully, the message in Exhibit 5-6 is displayed followed by the Main Menu (Exhibit 5-1). If this happens three times in a row, the TP will be disconnected.

Error transmitting Acknowledgement File(s).

Exhibit 5-6 Acknowledgment File Transmission Error Message

If the TP interface software does not detect an error, the message shown in Exhibit 5-7 is displayed.

Acknowledgement File(s) transmission complete.

Exhibit 5-7 Acknowledgment File Transmission Complete Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. Suspended Transmitter Message

Next, the TP is asked if he/she wants to send a file. Section 12 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 5-8).

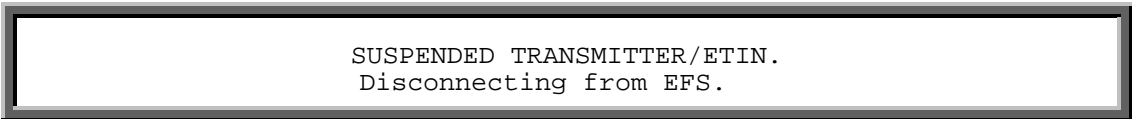


Exhibit 5-8 Suspended TP Message

A suspended transmitter is allowed to log on to the EMS to continue to receive Acknowledgements but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (refer to Appendix B)
- Submission of a file with an XML threat (refer to Appendix B)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

12. SENDING FILES

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as transmitters.

After the receive acknowledgement process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

a. *Starting the Send Process*

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

```
Do you want to send a file? Y/[N]: Y or y
```

Exhibit 6-1 Send Tax Return File Prompt

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 6-1 is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 6-2. SECTION 1 - DATA COMMUNICATION

```
Enter an upload command to your modem program now.
```

Exhibit 6-2 Modem Upload Prompt

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 6-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 6-3.

```
Enter the LOCAL name of the file you are sending from  
your system: myfile  
  
Getting file by FTP.
```

Exhibit 6-3 FTP File Name Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the filename prompt in Exhibit 6-3 with only a carriage return (<CR>), then the notice shown in Exhibit 6-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

```
Invalid file name.  
  
Enter the LOCAL name of the file you are sending from  
your system: <CR>
```

Exhibit 6-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 6-2 or 6-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 6-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file. You must send it again.
```

Exhibit 6-5 Transmission Receipt Error Message

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 6-6 is displayed followed by the Main Menu (Exhibit 6-7). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

The transmission confirmation message contains the Global Transmission Key (GTX Key) and the ACK File Reference Name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The ACK File Reference Name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the ACK File Reference Name.)

```
Transmission file has been received with the following GTX Key:  
  
      U20101020123423.1700                10200001
```

Exhibit 6-6 Transmission Confirmation Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The Main Menu is displayed again as shown in Exhibit 6-7. The TP can choose a menu item to continue or Logoff to end the session.

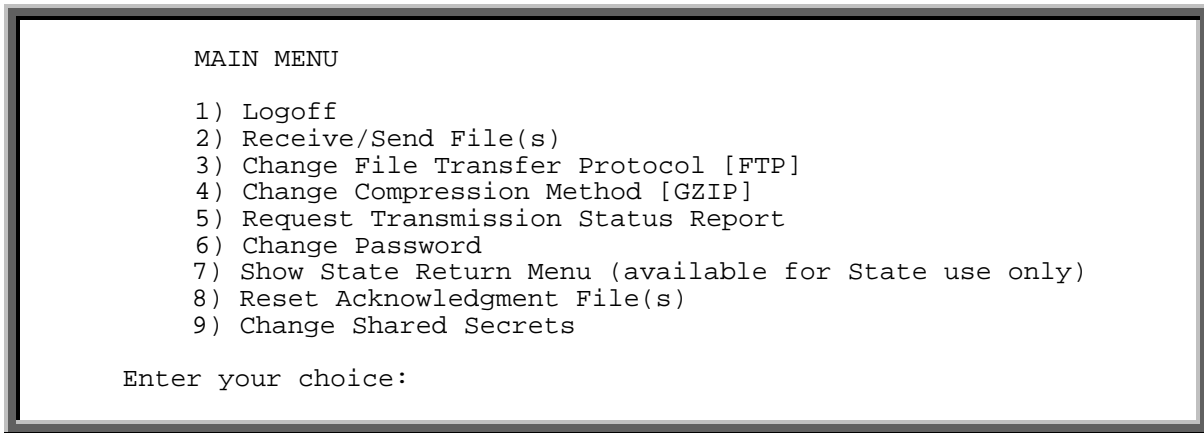


Exhibit 6-7 Main Menu Display

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

13. REQUEST TRANSMISSION STATUS REPORT

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 7-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in a Hypertext Markup Language (HTML) format file that is suitable for offline viewing with a Web browser (or other product which recognizes HTML format).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 5
```

Exhibit 7-1 Choosing Request Transmission Status Report

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 7-2 is displayed. For FTP, the message shown in Exhibit 7-3 is displayed. The file transfer will begin after the appropriate message.

```
EFS ready for Report download.
```

Exhibit 7-2 Modem Download Message

```
Putting Report by FTP.
```

Exhibit 7-3 FTP "Putting Report File" Message

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 7-4 is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

Error transmitting Report File.

Exhibit 7-4 Report File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 7-5 is displayed.

Report File transmission complete.

Exhibit 7-5 Report File Transmission Complete Message

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 7-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

Only one Report request allowed.

Exhibit 7-6 Report Request Error

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

14. CHANGING PASSWORD

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses "Change Password" as shown in Exhibit 8-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6
```

Exhibit 8-1 Choosing "Change Password"

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 8-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

```
Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit 8-2 Current and New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 8-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 8-4.

```
Password changed.
```

Exhibit 8-3 Password Change Confirmation

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 8-4 Redisplay of Main Menu

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given at most three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 8-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
Incorrect current password.
```

Exhibit 8-5 Incorrect Current Password Message

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 8-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
New passwords don't match.
```

Exhibit 8-6 Unmatched New Passwords Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 8-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 8-4.

Password rule(s) have not been met.

Exhibit 8-7 Password Rule Violation Message

If it has been less than seven days since the last time the TP changed his/her password, he/she is prompted for his/her current and new passwords as shown in Exhibit 8-2, the password is not changed and the message shown in Exhibit 8-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 8-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact the IRS e-Help Desk.

Less than 7 days from last change. Password not changed.

Exhibit 8-8 Less Than 7 Days Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 8-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 8-4.

Password not changed. Another session is trying to change the password.

Exhibit 8-9 Another Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 8-10 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

System error.
DISCONNECTING FROM EFS.

Exhibit 8-10 System Error and Disconnecting Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can only choose the "Change Password" menu item once during a session. If the TP chooses the "Change Password" menu item more than once, the message shown in Exhibit 8-11 is displayed immediately. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 8-4.

Note: The TP will not go through the password prompts for this scenario.

Can only choose Change Password once.

Exhibit 8-11 Change Password Once Message

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 8-4 after the TP completes the change password process whether or not he/she was successful.

15. EXECUTING THE STATE RETURN MENU

The State TP chooses "Show State Return Menu" (available for State use only) to retrieve state return data, reset state return files, or to generate a "State Files to Download Report".

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 9-1 Choosing "Show State Return Menu"

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. State Return Menu

When the State TP chooses "Show State Return Menu (available for State use only)" from the Main Menu, the State Return Menu shown in Exhibit 9-2 is displayed.

```
STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-2 State Return Menu

If the State TP enters a character that is not one of the listed number choices, then an invalid menu selection message along with the State Return Menu is displayed as shown in Exhibit 9-3. If the State TP fails to make a valid selection from the State Return Menu in three attempts, the State TP is disconnected.

```
Invalid menu selection. Try again.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-3 Invalid Menu Selection Message

After the State TP completes tasks on the State Return Menu and chooses "Return to MAIN MENU," the Main Menu is redisplayed (Exhibit 9-1). The State TP can continue selecting menu options or choose "Logoff" from the Main Menu to end the session.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

b. Resetting A State File

When the State TP chooses "Reset State File" from the State Return Menu, the State TP is asked to enter the state file sequence number as shown in Exhibit 9-4.

```
Enter State File sequence number or press Enter to return to menu:
```

Exhibit 9-4 Reset State File Prompt

If the State TP depresses "Enter" without entering a state file sequence number, the State TP is returned to the State Return Menu (Exhibit 9-2). If the State TP enters a non-numeric entry, the State TP is returned to the State Return Menu after being informed of an invalid file sequence number entry as shown in Exhibit 9-5. If the State TP fails to enter a valid state file sequence number in three attempts, the State TP is disconnected.

```
Invalid file sequence number.  
  
STATE RETURN MENU  
  
1) Return to MAIN MENU  
2) Reset State File  
3) Request State Files to Download Report  
4) Receive State Return File(s)  
  
Enter your choice:
```

Exhibit 9-5 Invalid File Sequence Number Message

If the State TP enters a valid state sequence number and the state file is successfully reset so that the state can download the file, a reset message is displayed that contains the state filename as shown in Exhibit 9-6.

```
Flag reset to allow downloading of requested State File  
<filename>.  
  
STATE RETURN MENU  
  
1) Return to MAIN MENU  
2) Reset State File  
3) Request State Files to Download Report  
4) Receive State Return File(s)  
  
Enter your choice:
```

Exhibit 9-6 State File Reset Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If an error is detected when trying to reset the state file, one of the following messages is displayed followed by the State Return Menu as shown in (Exhibits 9-7, 9-8, 9-9, or 9-10):

```
Unable to locate requested State File <filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-7 Unable to Locate State File Message

```
System indicates requested State File <filename> has not been
sent. State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-8 State File not Sent Message

```
System indicates requested State File <filename> is in use.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-9 State File in Use Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Unable to locate information for requested State File
<filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-10 Unable to Locate State File Information Message

If the State TP encounters errors three consecutive times when trying to reset the state file, the State TP is disconnected.

If the State TP reaches the limit for the number of state files that can be reset in one State Return Menu session (ten is the limit), and the State TP selects "Reset State File" from the State Return Menu, the message shown in Exhibit 9-11 is displayed followed by the State Return Menu. If the State TP selects "Reset State File" three times after the state file reset limit, the State TP is disconnected.

```
Only ten State Files can be reset in one session.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-11 Ten State Files Reset Limit Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Requesting a State File to Download Report

When the State TP chooses "Request State Files to Download Report" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-12 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
No State Files to download. No Report is available.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-12 No State Files to Download Report Message

When the State TP chooses "Request State Files to Download Report" from the State Return Menu, and there are state files to download, the State Files Download Report is transmitted to the State TP using the current default file transfer protocol and the compression method settings displayed on the Main Menu. A message notifying the State TP that the report transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-12 is displayed. For FTP, the message shown in Exhibit 9-14 is displayed. The file transfer will begin after the appropriate notice.

```
Beginning Report download.
```

Exhibit 9-13 Modem Download Report Notice

```
Putting Report by FTP.
```

Exhibit 9-14 FTP Download Report Notice

If the State TP is using GZIP compression, the file will be named MMDDhmm_SRS.gz. If the State TP is using COMPRESS compression, the file will be named MMDDhmm_SRS.Z. If the State TP is not using compression, the file will be named MMDDhmm_SRS.txt.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the report file transmission did not complete successfully, the message shown in Exhibit 9-15 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
Error transmitting Report File.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-15 Error Transmitting Report File Message

If the report file is transmitted successfully, the message shown in Exhibit 9-16 is displayed followed by the State Return Menu.

```
Report File transmission complete.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-16 Report File Transmission Complete Message

The State TP can make only one State File to Download report request per State Return Menu session. If the State TP tries to request a report again, the message shown in Exhibit 9-17 is displayed followed by the State Return Menu. If this happens three times in a State Return Menu session, the State TP is disconnected.

```
Only one Report request allowed.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-17 One Report Request Allowed Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 9-18 shows an example of the State Files to Download Report.

State Files to Download Report					
Run Date: 2008-05-15 12:23:50					
Location: Enterprise Computing Center at Memphis					
FILE NAME	DATE/TIME LOADED	TEST	NUMBER RETURNS	COMPRESSED FILE SIZE	
ga274.gz	2008-05-14 13:35:50	N	3000	1971147	
ga275.gz	2008-05-14 13:35:50	N	3000	1960644	
ga276.gz	2008-05-14 13:35:50	N	2035	1092342	
ga277.gz	2008-05-14 13:46:09	N	726	224754	

Exhibit 9-18 State Files to Download Report Example

d. Receiving State Return Files

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-19 is displayed followed by the State Return Menu.

No State Files to download.
STATE RETURN MENU
1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)
Enter your choice:

Exhibit 9-19 No State Files to Download Message

If the State TP chooses "Receive State Return File(s)" three times in a row and no state return files are available, the State TP is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and there are State data files that have not been sent to the State TP, they will be transmitted as separate files to the State TP. The state files are transmitted to the State TP using the current default file transfer protocol displayed on the Main Menu. The state return files sent to the State TP will continue to be in GZIP compressed format. The compression setting from the Main Menu is ignored for the transmission of state return files. A message notifying the State TP that the state file(s) transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-20 is displayed. For FTP, the message shown in 9-21 is displayed. The state file transfer will begin after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 9-20 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 9-21 FTP "Putting File(s)" Download Notice

When the retrieval of state return data file(s) is successfully completed, the message shown in Exhibit 9-22 is displayed before the State TP is returned to the State Return Menu.

```
STATE DATA TRANSMISSION COMPLETE
Weekday Month Day HH:MM:SS Time zone Year

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-22 State Data Transmission Complete Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If there are errors during the transmission of the last file, or the State TP aborts the transmission, the communications line is disconnected after the messages shown in Exhibit 9-23 are displayed.

```
STATE DATA TRANSMISSION ERRORS
Weekday Month Day HH:MM:SS Time zone Year

DISCONNECTING FROM EFS.
```

Exhibit 9-23 State Data Transmission Errors Message

16. RESETTING ACKNOWLEDGMENT FILE(S)

This section describes how the TP can reset positive or negative acknowledgments using either a GTX Key or an ACK File Reference Name. After resetting the acknowledgment file(s), the TP can receive the acknowledgment file(s) by choosing "Receive/Send File(s)" as described in Section 5. To reset acknowledgment file(s), the TP chooses "Reset Acknowledgment File(s)" as shown in Exhibit 10-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 8
```

Exhibit 10-1 Choosing "Reset Acknowledgment File(s)"

When the TP chooses the "Reset Acknowledgment File(s)" menu item from the Main Menu, the Reset Acknowledgment File(s) Menu shown in Exhibit 10-2 is displayed.

```
RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-2 Reset Acknowledgment File(s) Menu

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can choose to reset an acknowledgment file by GTX Key or ACK File Reference Name regardless of the submission file format type. If the TP enters a character that is not one of the listed number choices, then the invalid menu selection message, along with the Reset Acknowledgment File(s) Menu, is displayed as shown in Exhibit 10-3. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection.  Try again.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-3 Invalid Menu Selection Message

When the TP chooses "GTXKEY" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the GTXKEY as shown in Exhibit 10-4.

```
Enter GTXKEY (SYYYYMMDDhhmmss.nnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-4 Prompt for GTXKEY

When the TP chooses "ACK File Reference Name" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the ACK File Reference Name as shown in Exhibit 10-5.

```
Enter ACK File Reference Name(MMDDnnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-5 Prompt for ACK File Reference Name

If the TP does not supply any data and just presses Enter to either of the above two prompts, then the Reset Acknowledgment File(s) Menu is redisplayed. If the TP supplies the ACK identification data and the data is not in the correct format for the selected criteria, the message as shown in Exhibit 10-6 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
                ACK identification data not in correct format.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-6 Incorrect Format Message

If the ACK identification data (GTXKEY or ACK File Reference Name) is correctly formatted but no information can be found, then the message as shown in Exhibit 10-7 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
                Requested ACK not found.
                Please contact the IRS e-Help Desk for assistance.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-7 Requested ACK Not Found Message

If the TP enters a valid GTXKEY or ACK File Reference Name, the acknowledgment is reset and the message as shown in Exhibit 10-8 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the message and the menu, so the TP will be able to see what he/she entered.

```
                Acknowledgment successfully reset.

                RESET ACKNOWLEDGMENT FILE(S) MENU

                1) Return to MAIN MENU
                2) GTXKEY
                3) ACK File Reference Name

                Enter your choice:
```

Exhibit 10-8 ACK Successfully Reset Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a GTXKEY or ACK File Reference Name for a file that is not processed, the message as shown in Exhibit 10-9 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; file has not been processed yet.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-9 File Not Yet Processed Message

If a TP requests to reset an acknowledgment using the ACK File Reference Name and multiple records are found (this might occur during a disaster recovery situation), then the Acknowledgment is not reset and the message as shown in Exhibit 10-10 along with the Reset Acknowledgment File(s) menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; more than 1 Acknowledgment qualifies;
use GTXKEY.

      RESET ACKNOWLEDGMENT FILE(S) MENU

      1) Return to MAIN MENU
      2) GTXKEY
      3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-10 Use GTXKEY Message

If the TP in three attempts fails to reset the acknowledgment by entering incorrectly formatted ACK identification data, pressing Enter without any ACK identification data, entering ACK identification data that is not found, incorrectly formatted, or cannot be reset, the TP is disconnected. If the TP chooses the Reset Acknowledgment File(s) option from the Main Menu and then immediately chooses to return to the Main Menu three times, the TP is disconnected.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can reset up to ten acknowledgments in a session. If the TP attempts to reset an eleventh acknowledgment, the message as shown in Exhibit 10-11 along with the MAIN Menu is displayed. If the TP attempts to reset an eleventh acknowledgment three times, the TP is disconnected.

```
Only ten Acknowledgments can be reset in one session.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit 10-11 Ten ACK File Limit Message

17. Changing Shared Secrets

This section describes how the TP can change his/her Shared Secrets after successfully logging on to the system. To change Shared Secrets, the TP chooses "Change Shared Secrets" as shown in Exhibit 11-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9
```

Exhibit 11-1 Choosing "Shared Secrets"

When the TP chooses the "Change Shared Secrets" menu item from the Main Menu, the TP is prompted to enter the EFIN, zip code, phone number, and secret phrase for the Shared Secrets. The TP is prompted to enter the EFIN as shown in Exhibit 11-2.

```
Enter your EFIN associated with this ETIN:
```

Exhibit 11-2 Shared Secret EFIN Prompt

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters an EFIN that is not six digits, the message shown in Exhibit 11-3 is displayed, and then the TP is prompted again as shown in Exhibit 11-2 to enter his/her EFIN. If this is the third unsuccessful attempt to enter a valid EFIN, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid EFIN: must be 6 digits.

Exhibit 11-3 Invalid EFIN Message

After successfully entering the EFIN, the TP is prompted to enter his/her zip code as shown in Exhibit 11-4.

Enter your zip code:

Exhibit 11-4 Shared Secret Zip Code Prompt

If the TP enters a zip code that is not five digits, the message shown in Exhibit 11-5 is displayed, and then the TP is prompted again as shown in Exhibit 11-4 to enter his/her zip code. If this is the third unsuccessful attempt to enter a zip code, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid zip code: must be 5 digits.

Exhibit 11-5 Invalid Zip Code Message

After successfully entering the zip code, the TP is prompted to enter his/her phone number as shown in Exhibit 11-6.

Enter your phone number:

Exhibit 11-6 Shared Secret Phone Number Prompt

If the TP enters a phone number that is not ten digits, the message shown in Exhibit 11-7 is displayed, and then the TP is prompted again as shown in Exhibit 11-6 to enter his/her phone number. If this is the third unsuccessful attempt to enter a phone number, the Main Menu is displayed as previously shown in Exhibit 11-1.

Invalid phone number: must be 10 digits.

Exhibit 11-7 Invalid Phone Number Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

After successfully entering the phone number, the TP is prompted to enter his/her secret phrase and to confirm his/her secret phrase by re-entering it as shown in Exhibit 11-8. (Note: Not only are the initial secret phrase and the re-entered secret phrase not displayed, there is no indication of how many characters are typed by the TP.)

```
Enter your secret phrase:
Re-enter your secret phrase:
```

Exhibit 11-8 Shared Secret Phrase Prompt

If the TP does not enter the same secret phrase in response to the "Enter your secret phrase" and "Re-enter your secret phrase" prompts, then the message shown in Exhibit 11-9 is displayed. The TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase.

```
Secret phrases don't match.
```

Exhibit 11-9 Unmatched Secret Phrase Message

If the TP enters a secret phrase that does not meet the format requirements, the message shown in Exhibit 11-10 is displayed, and then the TP is prompted again as shown in Exhibit 11-8 to enter his/her secret phrase. (Note: The secret phrase must be 1 to 20 characters long. It may contain alphanumeric characters plus the special characters listed in Appendix G. It may not contain spaces. The secret phrase is not case sensitive.)

```
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.
```

Exhibit 11-10 Invalid Secret Phrase Message

If this is the third unsuccessful attempt to enter the secret phrase, the Main Menu is displayed as previously shown in Exhibit 11-1. If the TP's responses meet the rules for Shared Secrets, the Shared Secrets are changed and the message shown in Exhibit 11-11 is displayed. The Main Menu is then redisplayed as shown in Exhibit 11-1.

```
Registration of Shared Secrets Successful.
```

Exhibit 11-11 Shared Secrets Successfully Changed Message

If the TP has concurrent sessions, only one session can change the Shared Secrets. If the TP attempts to change Shared Secrets in a second session, while the first session is actively changing the Shared Secrets, the message shown in Exhibit 11-12 is displayed and then the Main Menu is displayed as previously shown in Exhibit 11-1.

```
Shared Secrets not changed. Another session is trying to change them.
```

Exhibit 11-12 Another Login Session Changing Shared Secrets Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If a system error occurs during the changing of Shared Secrets, the Shared Secrets may or may not be changed. The messages shown in Exhibit 11-13 are displayed and the TP's session is terminated. The TP should choose "Change Shared Secrets" from the Main Menu on his/her next log on and re-enter the Shared Secrets.

```
System error.  
DISCONNECTING FROM EFS.
```

Exhibit 11-13 System Error Message

The TP can only choose the "Change Shared Secrets" menu item once during a session. If the TP chooses the "Change Shared Secrets" menu item more than once, the message shown in Exhibit 11-14 is displayed immediately. If the TP chooses the "Change Shared Secrets" menu item three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 11-1. (Note: The TP will not go through the Shared Secrets prompts for this scenario.)

```
Can only choose Change Shared Secrets once.
```

Exhibit 11-14 Change Shared Secrets Once Message

Except in the cases of a system error or the TP selecting the "Change Shared Secrets" menu item three times, the Main Menu is displayed as previously shown in Exhibit 11-1 after the TP completes the change Shared Secrets process whether or not he/she was successful.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

18. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses "Logoff" from the Main Menu Exhibit 12-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use
   only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets
10) Enter your choice: 1
```

Exhibit 12-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 12-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 12-2 End of TP Session Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

19. TRADING PARTNER SESSIONS EXAMPLES

This section provides a complete example of the TP sessions. Exhibit 13-1 illustrates when the TP logs in, receives acknowledgement files, submits a tax return file, and terminates the session.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights
to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of all
activities. There is no right to privacy in this system. Unauthorized use
of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Last login: Tue Sep  4 10:39:31 from computer name

-----
      F O R   O F F I C I A L   U S E   O N L Y
-----
          #   #####   #####
          #   #   #   #
          #   #   #   #####
          #   #####   #
          #   #   #   #   #
          #   #   #   #####

                U.S. GOVT. computer

-----
      F O R   O F F I C I A L   U S E   O N L Y
-----

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

9) Change Shared Secrets

Enter your choice:  2
```

Exhibit 13-1 TP Session to Select Receive/Send File(s)

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Number of Acknowledgment File(s) in outbound mailbox: 003
Are you ready to receive files? Y/[N]: Y
EFS ready for modem download.
Acknowledgment File(s) transmission complete.
Do you want to send a file? Y/[N]: Y
Enter an upload command to your modem program now.
Transmission file has been received with the following GTX Key:
S20041020123423.1700                10200001
```

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)

- 9) Change Shared Secrets

Enter your choice: 1

DISCONNECTING FROM EFS.

Exhibit 13-1 TP Session to Pick Up Acknowledgments and Transmit
a Tax Return File

APPENDIX A

GTX Key and Acknowledgment File Name Formats

APPENDIX A

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX Key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The GTX Key identifies the system (site identifier) that received the transmission and that will provide the transmission's acknowledgment. The site identifiers are:

- D Test system at Enterprise Computing Center at Memphis, TN (ECC-MEM)
- E Test system at Enterprise Computing Center at Martinsburg, WV (ECC-MTB)
- T Production system at ECC-MEM
- U Production system at ECC-MTB

When the Individual Master File (IMF) Participants Acceptance Testing (PATS) begins, the assigned site identifier will either be 'D' or 'E' for test transmissions. When Production filing begins, the assigned site identifier will either be 'T' or 'U' for production transmissions.

The format of the ACK File Reference Name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EMS. The ACK File Reference Name is used to generate the acknowledgment file name.

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with ".NAK", then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

Based on the TP compression settings, the EMS acknowledgment files will be named as described in Exhibit A-1. Any version of PKZIP or WINZIP that supports the PKZIP 2.04g file format, will successfully decompress ACK files compressed with GZIP or COMPRESS. (Also see the Note on page 25 after Exhibit 4-10.)

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
94X - XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/1041/ETD Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK for Trading Partner	MMDDnnnn.Sss (Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

APPENDIX A

GTX Key and Acknowledgment File Name Formats continued

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key
nnnn is a 4-digit sequence number generated by the EMS at the time the TP submitted his/her file.

Note 2: GZIP preserves the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

If a TP submits a file that is given the GTX Key "U20101020154710.0800", the first four digits of the ACK File Reference Name would be "1020". The next four digits would be a sequence number generated by the EMS, e.g., "0001". The ACK File Reference Name would then be "10200001". An EMS error acknowledgment file would be named "10200001.NAK". An acknowledgment from the Unisys system would be named "10200001.ACK". If the acknowledgment file is compressed with gzip it will be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z".

Note 4: For State Ack files that are redirected to a TP ETIN, the ack file will have the file extension "Sss" where "ss" is the standard postal abbreviation published in IRS Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes." For example, the file extension "SMD" will be used for an ack file from the state of Maryland. If the State Ack file contains a code that does not appear in Pub 1346, then "ss" will be replaced with "XX". In this case, the file extension would be "SXX".

Note 5: The acknowledgment file names shown in this appendix use upper case letters. These are the names as they appear on EMS. Some file transfer protocols and/or some operating systems may translate the names into lower case.

APPENDIX B
XML Error Acknowledgment Format

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

EMS checks all incoming files for viruses. If a virus is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when a virus is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```


APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML THREATS

EMS checks incoming XML files for XML threats. If an XML threat is detected, EMS returns an error acknowledgment to the TP in XML format. The error acknowledgment contains a description of the XML threat. For certain detected threats, the TP is suspended. Should this occur, it will be reflected in the error acknowledgment and the TP must contact the IRS e-Help Desk to request removal of the suspended status.

Two examples follow showing the format for the error acknowledgments that are returned to the TP when an XML threat is detected in the transmission. The first example is an error acknowledgment when the TP is not suspended and the second example is an error acknowledgment when the TP is suspended. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key, a timestamp, and the XML threat. These values vary for each returned acknowledgment. The remainder of the message is constant.

Detected XML Threat - TP is not suspended

MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[AN XML THREAT WAS DETECTED IN
THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

Detected XML Threat - TP is suspended

MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat
Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[AN XML THREAT WAS
DETECTED IN THIS FILE (threat description). YOUR ACCOUNT
HAS BEEN SUSPENDED.]]></ErrorMessage>
      <RuleNumber>T0000-011</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX B

XML ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it failed to decompress

Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>EMS received your file, but could not process
it. Please check your file and re-transmit.</ErrorMessage>
      <RuleNumber>T0000-010</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR INVALID FILE FORMATS

EMS will not process Forms 94x return transmissions that are in the EDI and Proprietary (MGT) formats. If the TP submits a file that EMS cannot recognize as IRS proprietary, combined state ACK or XML format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX Key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it is not in acceptable format

Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>Transmission file not in acceptable
        format</ErrorMessage>
      <RuleNumber>T0000-500</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR FORMAT NOT VALID FOR TRANSMITTER

If the TP submits a file in an EMS-recognized format but the TP is not registered to send forms in the submitted format, the following XML error acknowledgment is generated. All TPs receive the XML format acknowledgment. Note that the second line of the file, the Content-Description, contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the format of the submitted file, the GTX Key and a timestamp. These values vary for each returned acknowledgment. "<format>" is replaced by either "Proprietary" or "XML". The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file **XXXXXXXXMMDDHHSS.NNNN** was rejected because **<format>** format not valid for transmitter

Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage> Transmission file in <format> format not
        valid for transmitter</ErrorMessage>
      <RuleNumber>T0000-501</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>XXXXXXXXMMDDHHMMSS.NNNN</GTXKey>
</TransmissionAcknowledgement>
```

APPENDIX C

EMS Communications and Encryption

APPENDIX C

TABLE OF CONTENTS

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C.1	INTERNET SERVICE
C.2	DEDICATED/LEASED LINE SERVICE
	C.2.1 DEDICATED/LEASED LINES
	C.2.2 COMMUNICATION SERVICES
C.3	TELNET OPTIONS
C.4	ZMODEM OPTIONS

EMS COMMUNICATIONS AND ENCRYPTION

EMS can accept tax returns and tax documents via a non-Web-based Internet solution or via dedicated leased lines as described below. Since December 2005, IRS-provided analog and ISDN lines were removed. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

C.1 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. **However, the TP must use Secure Socket Layer (SSL) with Telnet/S layered on top of it.** His/her Telnet/SSL software must conform to the relevant standards:

RFC 854 - Telnet Protocol Specification
SSL 3.0 Specification (<http://wp.netscape.com/eng/ss13>)
TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)

The TP can use one of the following encryption standards, listed in order of priority, using SSL and Telnet/S:

AES 256-bit (FIPS-197)
AES 128-bit (FIPS-197)
TDES 168-bit (FIPS-197)
RC4 128-bit

When the TP connects over the Internet, the IRS system will automatically negotiate the encryption standard so that the highest prioritized standard that is available is used.

The Telnet/SSL traffic must be transmitted to EMS on **Transmission Control Protocol (TCP) Port 992**. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** For security reasons, most businesses routinely block traffic on ports not commonly used for security reasons. The TP connects to EMS using one of the following fully qualified Domain Name Service (DNS) names.

**efileA.irs.gov efileB.irs.gov efileC.irs.gov
efileD.irs.gov**

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on www.irs.gov.

If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

APPENDIX C

EMS Communications and Encryption continued

Configuring Terminal Emulation Software

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name.** Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type.** Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version.** SSL3. In many terminal emulation packages this is a pull-down menu beside the Destination or Host Name and is not labeled. TLS-1 defaults since it is the latest SSL version but SSL-3 must be chosen.
- **Port 992.** This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **Destination or Host Name.** One of the fully qualified names listed previously.
- **Destination Host Type.** Unix.
- **User Certificate Mode.** No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate it can be self-generated.
- **Host Certificate.** EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing.** If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.
- **Operating System (OS).** If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.
- **Data Characters.** Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet-SSL. Many commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. TPs are encouraged to research and evaluate different terminal emulation software packages, which can often be evaluated for free, to verify the connectivity parameters outlined above. **Additional guidance is given in C.3 and C.4**

APPENDIX C

EMS Communications and Encryption continued

C.2 Dedicated/Leased Line Service

Use of dedicated/leased line services requires authorization from the IRS. Please contact **Yudeckia L. Brothers at 202-283-0245, email Yudeckia.L.Brothers@irs.gov**. |

All dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the dedicated/leased line service, is responsible for choosing, procuring, and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the **National Institute of Standards and Technology (NIST)** website at <http://csrc.nist.gov/cryptval/>. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer /supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics. Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

C.2.1 Dedicated/Leased Lines

For a TP to connect over a dedicated line he/she must purchase the circuit. Once the TP's request for **dedicated/leased line** service is approved, the IRS provides him/her with IP addressing and routing information.

C.2.2 Communication Services

Connection to the EMS system using the digital communications services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans on using Secure File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A pair of routers capable of supporting communication over the digital circuit procured by the TP.

APPENDIX C

EMS Communications and Encryption continued

Once the TP establishes a connection using EMS dedicated/leased line services the following capabilities are available.

- Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.
- Backup protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. However, TPs may need to reconfigure their routers and their communication servers if they have not initially configured them to communicate with the backup system as well as the primary system.
- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.
- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.
- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all eight bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet -8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, pressing the Control Key and the "j" generates this character. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

APPENDIX C

EMS Communications and Encryption continued

C.4 Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. In addition, it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters.** This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the -e option available only on the "rz".
- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.
- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.
- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

APPENDIX D

Examples of Transmission Status Reports (Browser and Text Displays)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS

This section shows the following examples of a Transmission Status Report:

- Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)
- Exhibit D-2 Text View of State Transmission Report (When No Data is Available)
- Exhibit D-3 Browser View of State Transmission Report
- Exhibit D-4 Text View of State Transmission Report
- Exhibit D-5 Excel Spreadsheet View of State Transmission Report
- Exhibit D-6 Browser View of TP Transmission Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into newer versions of Excel as an Excel spreadsheet. The file name is MMDDhhmm_rpt.html where MM=month, DD=day, hh=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDhhmm_rpt.html.Z. If the TP has previously selected GZIP compression, the file name would be MMDDhhmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz." The ACK Reference File Name column on the State and TP Transmission Reports corresponds to the uncompressed ACK File Name described in Appendix A.

ECC-MEM State Transmission Report for ETIN: 05003 2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
<i>No data available for reporting period</i>							

**Exhibit D-1 Browser View of State Transmission Report
(When No Data is Available)**

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-1 is displayed in HTML format

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
  />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00
&dash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 05003.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 05003
          <br />
          2004-03-02 00:00 &dash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
        </tr>
      </thead>
    </table>
  </body>
</html>
```

Exhibit D-2 Text View of State Transmission Report
(When No Data is Available)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<th abbr="date of transmission status">
  Status Date
</th>
<th abbr="time of transmission status">
  Status Time
</th>
</tr>
</thead>
<tbody valign="top">
<tr>
  <td colspan="8" align="center" abbr="empty report">
    <big>
      <em>
        No data available for reporting period
      </em>
    </big>
  </td>
</tr>
</tbody>
</table>
</body>
</html>
```

Exhibit D-2 Text View of State Transmission Report
(When No Data is Available) (A)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888 2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Exhibit D-3 Browser View of State Transmission Report

TRANSMISSION STATUS DEFINITIONS

State Transmission Report

Waiting State Delivery	The acknowledgment for a State Transmission is available for the state to pick up.
Received by State	The acknowledgment for a State Transmission has been received by the state.
In Progress	The State Transmission file was received by EMS and is being processed.
Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Text for Exhibit D-3 is displayed in HTML format.

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
  />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &ndash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
```

Exhibit D-4 Text View of State Transmission Report

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<tbody valign="top">
  <tr>
    <td abbr="T20040304100001.7700">
      T20040304100001.7700
    </td>
    <td align="right" abbr="">

  </td>
  <td abbr="">

  </td>
  <td abbr="03040010.ACK">
    03040010.ACK
  </td>
  <td nowrap="nowrap" abbr="Waiting State Delivery">
    Waiting State Delivery
  </td>
  <td align="center" abbr="T">
    T
  </td>
  <td abbr="2004-03-04">
    2004-03-04
  </td>
  <td align="right" abbr="10:20">
    10:20
  </td>
</tr>
<tr>
  <td abbr="T20040304100001.7700">
    T20040304100001.7700
  </td>
  <td align="right" abbr="99998">
    99998
  </td>
  <td abbr="T20040304100214.1000">
    T20040304100214.1000
  </td>
  <td abbr="03040001.SMD">
    03040001.SMD
  </td>
  <td nowrap="nowrap" abbr="Waiting TP Delivery">
    Waiting TP Delivery
  </td>
  <td align="center" abbr="T">
    T
  </td>
  <td abbr="2004-03-04">
    2004-03-04
  </td>
  <td align="right" abbr="10:05">
    10:05
  </td>
</tr>
<tr>
  <td abbr="T20040304100001.7700">
    T20040304100001.7700
  </td>
  <td align="right" abbr="99999">
    99999
  </td>
  <td align="right" colspan="3" style="border: 1px solid black; padding: 2px;">
    <td abbr="T20040304100315.7700">
```

Exhibit D-4 Text View of State Transmission Report (A)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
T20040304100315.7700
</td>
<td abbr="03040110.SMD">
  03040110.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="">
</td>
<td abbr="">
</td>
<td abbr="03050211.ACK">
  03050211.ACK
</td>
<td nowrap="nowrap" abbr="Received by State">
  Received by State
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99992">
  99992
</td>
<td abbr="T20040305120400.0000">
  T20040305120400.0000
</td>
<td abbr="03050112.SMD">
  03050112.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="P">
  P
</td>
```

Exhibit D-4 Text View of State Transmission Report (B)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040305120301.0001">
  T20040305120301.0001
</td>
<td abbr="03050111.SMD">
  03050111.SMD
</td>
<td nowrap="nowrap" abbr="Received by TP">
  Received by TP
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305121524.8800">
  T20040305121524.8800
</td>
<td align="right" abbr="">

</td>
<td abbr="">

</td>
<td abbr="03051200.NAK">
  03051200.NAK
</td>
<td nowrap="nowrap" abbr="Waiting State Delivery">
  Waiting State Delivery
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="12:16">
  12:16
</td>
</tr>
</tbody>
</table>
</body>
</html>
```

Exhibit D-4 Text View of State Transmission Report (C)

APPENDIX D

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888							
2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

TP Transmission Report for ETIN: 39969							
2005-04-08 00:00 - 2005-04-13 14:55							
Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time	
D20050411113022.9042		In Progress			11-APR-05		
D20050411120355.1354		In Progress			11-APR-05		
D20050411123423.9804		In Progress			11-APR-05		
D20050411145414.0042	04110004.NAK	Received by TP			11-APR-05		
D20050411153307.0985	04110005.ACK	Received by TP	1040	T	12-APR-05		
D20050413141423.5857	04130008.ACK	Received by TP	1040	T	13-APR-05		

Exhibit D-6 Browser View of TP Transmission Report

TRANSMISSION STATUS DEFINITIONS

TP Transmission Status Report

Waiting TP Delivery The acknowledgment is available for the TP to pick up.
 Received by TP The acknowledgment has been received by the TP.
 In Progress EMS has received and is processing the file.

APPENDIX E

Guidelines for Trading Partners Using EMS

APPENDIX E

GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

1. Use **pattern matching, not timers**, to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve acknowledgment" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.
2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.
3. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.
4. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.
5. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and "drained" at published times, acknowledgments from the tax-return-processing system will not be available for hours.
6. If a TP has multiple concurrent sessions at the same physical site using the same Login ID, only one session will retrieve acknowledgments.

APPENDIX F

Example Script to Pick Up Acks and Send a File

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of expect's ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id [lrange $argv 0 0]
set passwd [lrange $argv 1 1]
set hostid [lrange $argv 2 2]
set retfil [lrange $argv 3 3]
set prtocl [lrange $argv 4 4]
set compid [lrange $argv 5 5]

# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if anticipated match fails.
# These messages and events could occur at any time during processing.
# message: "EFS is down"
# message: "DISCONNECTING FROM EFS"
# event: eof (telnet session was terminated for any reason, e.g., EMS disconnects)
expect_after {

-exact " EFS is busy. Wait at least 10 minutes, then retry." {
    send_user "got the EFS BUSY message (abort) \n"
    exit }

-exact " EFS is currently unavailable. Additional information may be available on IRS quick alerts." {
    send_user "got the EFS UNAVAILABLE message (abort) \n"
    exit }

-exact "EFS DISCONNECTING FROM EFS" {
    send_user "got the DISCONNECTING message (abort) \n"
    exit }

eof {
    send_user "tp_client disconnected (abort) \n"
    exit }
}
```

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
}

# When C-shell prompt appears,
#   Start a telnet session to the designated computer (hostid)
#   Exit the C-shell when the telnet session exits (even if that
#   occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact "      Enter your choice: "
sleep .2
send -s -- "3\r"

#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact "      Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact "      Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact "      Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact "      Enter your choice: "
sleep .2
send -s -- "2\r"
```

APPENDIX F

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow sending a
file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt for
sending #a file, then responds with the local filename to be sent, because this
script assumes
#that the FTP protocol is being used.
expect {
-exact "      Are you ready to receive files? Y/[N]: " {
    sleep .2
    send -s -- "y\r"
    expect -exact "      Do you want to send a file? Y/[N]: "
    sleep .2
    send -s -- "y\r"
    expect -exact "      are sending from your system: "
    sleep .2
    send -s -- "$retfil\r"
}

-exact "      Do you want to send a file? Y/[N]: " {
    sleep .2
    send -s -- "y\r"
    expect -exact "      are sending from your system: "
    sleep .2
    send -s -- "$retfil\r"
}
}

#The send_user command writes a message into the TP's local log file
send_user "after send file looking for choice \n "

#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit command to
telnet
expect {
expect -exact "      Enter your choice: " {
    sleep .2
    send -s -- "1\r"
    send_user "answered 1 to choice\n"
    expect -exact "DISCONNECTING FROM EFS"
    send_user "got normal disconnect message \n"
    exit
}
}

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

APPENDIX G

EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.
2. Passwords must contain:
 - a. at least one uppercase alphabetic character,
 - b. at least one lowercase alphabetic character and
 - c. at least one numeric or special character.

3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	\$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(Left Square Bracket	[
Right Parenthesis)	Right Square Bracket]
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	}
Comma	,	Left Curly Brace	{
Hyphen	-	Vertical Bar	
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:
 - a. the login ID
 - b. reverse shift of the login ID
 - c. circular shift of the login ID
 - d. different upper/lower case version of the login ID
5. A new password must differ by at least three characters from the current password.
6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.
7. Passwords shall expire after 90 days.
8. Passwords cannot be changed within the first 7 days of the last password change.

APPENDIX H

EMS Screen Shot

APPENDIX H

EMS SCREEN SHOTS

The following represents sample screen shots for logging on to EMS, registering shared secrets, and changing the password. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

The screen shot in Exhibit H-1 represents Scenario 3 of Exhibit 3-1, and Exhibit 3-5, when there are "n" amount of days left before the password expires.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
-----
      F O R   O F F I C I A L   U S E   O N L Y
          #   #####   ####
          #   #       #   #
          #   #       #   ####
          #   #####       #
          #   #       #   #   #
          #   #       #   ####

                U.S. GOVT. computer

      F O R   O F F I C I A L   U S E   O N L Y
-----

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-1 Password Change in N Days

APPENDIX H

EMS Password Screen Shot continued

In the event that the password has expired, a password change is required. The screen shot in Exhibit H-2 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-23 when the password change is successful.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
-----
      F O R   O F F I C I A L   U S E   O N L Y
      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####

      U.S. GOVT. computer

      F O R   O F F I C I A L   U S E   O N L Y
      -----

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secret

Enter your choice:
```

Exhibit H-2 Password Change Confirmation

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-3 represents Scenario 4 of Exhibit 3-1 and Exhibit 3-24 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.
```

```
login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
New passwords don't match.  
Enter new password:  
Re-enter new password:  
New passwords don't match.  
Enter new password:  
Re-enter new password:  
New passwords don't match.
```

Exhibit H-3 Unmatched New Passwords Message

This screen shot represents Exhibit 3-7 when the password does not satisfy password rule requirements.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENTT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.
```

```
login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
Password rule(s) have not been met.  
Enter new password:  
Re-enter new password
```

Exhibit H-4 Password Rule Violation Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-5 represents Scenario 4 of Exhibit 3-1, and Exhibit 3-26 attempting to change the password when another session is changing the password.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login failed. Another session is trying to change the password.
```

Exhibit H-5 Another Login Session Changing Password Message

The screen shot in Exhibit H-6 represents Exhibit 3-27 when there is a system error.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
System error.
```

Exhibit H-6 System Error Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-7 represents Exhibit 3-6 when an EMS Login ID and incorrect password are entered. After three (3) consecutive unsuccessful attempts the account is disabled.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect  
  
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect  
  
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Login incorrect
```

Exhibit H-7 Login Incorrect Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-8 represents Scenarios 1, 5, or 9 of Exhibit 3-1 when the Trading Partner (who is new, who has an expired password, or who has an account that was unlocked by an EMS SA) successfully logs in, registers shared secrets, changes password, and accesses the Main Menu.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized
monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception,
recording, reading, copying or capturing by authorized personnel of
all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal
and civil penalties.
```

```
login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Enter new password:
Re-enter new password:
Password changed.
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
```

```
-----
      F O R   O F F I C I A L   U S E   O N L Y
```

```
      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####
```

```
      U.S. Government computer
```

```
      F O R   O F F I C I A L   U S E   O N L Y
-----
```

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

```
Enter your choice:
```

Exhibit H-8 Registration of Shared Secrets and Change Password

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-9 represents Scenario 2 of Exhibit 3-1 when the Trading Partner successfully logs in to the PY2011 system for the first time, registers shared secrets, and accesses the Main Menu.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
Registration of Shared Secrets Successful.
Last login: Mon Jun 2 09:15:18 from 172.30.1.7

F O R O F F I C I A L U S E O N L Y

```
# ##### ####
# # # #
# # # ####
# ##### #
# # # # #
# # # ####
```

U.S. Government computer

F O R O F F I C I A L U S E O N L Y

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice:

Exhibit H-9 Registration of Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-10 represents Scenarios 6 and 7 of Exhibit 3-1, when a Trading Partner's account is disabled (after 45 days of inactivity or 3 consecutive login attempts with an invalid password). The TP re-enables the account by successfully logging in, authenticating account by entering previously registered shared secrets, changing password, and then accesses the Main Menu.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!

Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx

Password:

This account is currently disabled.

Do you wish to re-enable your account? Y/[N]: Y

Enter your ETIN: 00253

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Enter new password:

Re-enter new password:

Password changed.

Last login: Mon Jun 2 09:15:18 from 172.30.1.7

F O R O F F I C I A L U S E O N L Y

```

# #####  ####
# # # #
# # # #####
# ##### #
# # # # #
# # # #####
```

U.S. Government computer

F O R O F F I C I A L U S E O N L Y

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Request Transmission Status Report
- 6) Change Password
- 7) Show State Return Menu (available for State use only)
- 8) Reset Acknowledgment File(s)
- 9) Change Shared Secrets

Enter your choice:

Exhibit H-10 Re-enable Disabled Account

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-11 represents Scenario 8 of Exhibit 3-1, and Exhibit 3-31 when the TP's account is locked.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
This account is locked.
Please contact the IRS e-Help Desk for assistance.

Exhibit H-11 Account is Locked Message

The screen shot in Exhibit H-12 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-32 when the system is unavailable.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is currently unavailable. Additional information may be available on IRS quick alerts.

Exhibit H-12 EFS Unavailable Message

The screen shot in Exhibit H-13 represents Scenario 10 of Exhibit 3-1, and Exhibit 3-33 when the system is busy (the maximum number of concurrent sessions has been reached).

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is busy. Wait at least 10 minutes, then retry.

Exhibit H-13 EFS Busy Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-14 shows the different validation error messages that may occur when trying to register Shared Secrets.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception,  
recording, reading, copying or capturing by authorized personnel of  
all activities. There is no right to privacy in this system.  
Unauthorized use of this system is prohibited and subject to criminal  
and civil penalties.
```

```
login: xxxxxxxx  
Password:  
Enter your ETIN: 12345  
Invalid ETIN.  
Enter your ETIN: 123456  
Invalid ETIN: must be 5 digits.  
Enter your ETIN: 00255  
Enter your EFIN associated with this ETIN: 1234567  
Invalid EFIN: must be 6 digits.  
Enter your EFIN associated with this ETIN: 654321  
Enter your zip code: 22  
Invalid zip code: must be 5 digits.  
Enter your zip code: 22102  
Enter your phone number: 12345678901  
Invalid phone number: must be 10 digits.  
Enter your phone number: 8005551212  
Enter your secret phrase:  
Re-enter your secret phrase:  
Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.  
Enter your secret phrase:  
Re-enter your secret phrase:  
Secret phrases don't match.  
Enter your secret phrase:  
Re-enter your secret phrase:  
Registration of Shared Secrets Successful.  
Enter new password:  
Re-enter new password:  
Password changed.  
Last login: Mon Jun  2 09:15:18 from 172.30.1.7
```

```
-----  
F O R   O F F I C I A L   U S E   O N L Y
```

```
  #   #####   ####  
  #   #   #   #  
  #   #   #   ####  
  #   #####   #  
  #   #   #   #   #  
  #   #   #   ####
```

U.S. Government computer

```
F O R   O F F I C I A L   U S E   O N L Y  
-----
```

MAIN MENU

Exhibit H-14 Registering Shared Secrets Validation Error Messages

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-15 represents Exhibit 3-30 when a TP fails to supply correct shared secrets to re-enable his/her disabled account. After three consecutive tries the TP account is locked.

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception,  
recording, reading, copying or capturing by authorized personnel of  
all activities. There is no right to privacy in this system.  
Unauthorized use of this system is prohibited and subject to criminal  
and civil penalties.
```

```
login: xxxxxxxx  
Password:  
This account is currently disabled.  
Do you wish to re-enable your account? Y/[N]: Y  
Enter your ETIN: 12345  
Enter your EFIN: 223456  
Enter your zip code: 22345  
Enter your phone number: 1134567890  
Enter your secret phrase:  
Invalid Shared Secrets.  
Enter your ETIN: a  
Enter your EFIN: 123456  
Enter your zip code: 11111  
Enter your phone number: 0987654321  
Enter your secret phrase:  
Invalid shared secrets.  
Enter your ETIN: 00253  
Enter your EFIN: 123456  
Enter your zip code: 12345  
Enter your phone number: 1234567890  
Enter your secret phrase:  
Invalid shared secrets.
```

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-16 represents Exhibit 3-21 when there is a system error when trying to register shared secrets.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00253
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:
System error.

Exhibit H-16 System Error Message

The screen shot in Exhibit H-17 represents Exhibit 3-20 when another session is concurrently changing the shared secrets.

THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
Enter your ETIN: 00258
Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:
Shared Secrets not changed. Another session is trying to change them.

Exhibit H-17 Another Session Changing Shared Secrets Message

APPENDIX H

EMS Screen Shot continued

The following eight exhibits represent sample screen shots for the password change functionality. For more explanation refer to the exhibit referenced in Section 8 Changing Password of this manual.

The screen shot in Exhibit H-18 represents Exhibit 8-3, when the password change is successful.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Changed Shared Secrets

Enter your choice:
```

Exhibit H-18 Password Change Confirmation

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-19 represents Exhibit 8-5, when an incorrect current password is entered.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Incorrect current password.

Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit H-19 Incorrect Current Password Message

The screen shot in Exhibit H-20 represents Exhibit 8-6, when the new password and the re-entered password do not match.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secret

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

New passwords don't match.

Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit H-20 Unmatched New Passwords Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-21 represents Exhibit 8-7, when the password does not satisfy password rule requirements.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password rule(s) have not been met.

Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit H-21 Password Rule Violation Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-22 represents Exhibit 8-8, when an attempt is made to change the password within 7 days from the last successful password change.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Less than 7 days from last change. Password not changed.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

APPENDIX H

EMS Password Screen Shot continued

The screen shot in Exhibit H-23 represents Exhibit 8-9, attempting to change the password when another session is changing the password.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

Password not changed. Another session is trying to change the password.
```

Exhibit H-23 Another Session Changing Password Message

The screen shot in Exhibit H-24 represents Exhibit 8-10, when a system error occurs during the change password process.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Enter current password:
Enter new password:
Re-enter new password:

System error.

DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-25 represents Exhibit 8-11, when a user attempts to change their password more than once in a single session.

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 6

Can only choose Change Password once.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-25 Change Password Once Message

APPENDIX H

EMS Screen Shot continued

The following six exhibits represent sample screen shots for the Change Shared Secrets functionality from the Main Menu. For more explanation refer to Section 11 Changing Shared Secrets.

The screen shot in Exhibit H-26 represents Exhibit 11-11, when the Change Shared Secrets option is successful.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-26 Successful Change of Shared Secrets from Main Menu

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-27 shows the different validation error messages that may occur when changing Shared Secrets from the Main Menu.

```
MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [COMPRESS]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 12345

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 1

Invalid zip code: must be 5 digits.

Enter your zip code: 12345
Enter your phone number: 2

Invalid phone number: must be 10 digits.

Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Secret phrases don't match.

Enter your secret phrase:
Re-enter your secret phrase:

Invalid secret phrase: must be 1-20 alphanumeric/special chars; no spaces.

Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [NONE]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice:
```

Exhibit H-27 Shared Secrets Validation Error Messages from Main Menu

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-28 shows that the Main Menu displays after the TP incorrectly enters a shared secret (EFIN in example below) three times.

```
MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [COMPRESS]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: labcd

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1234567

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1

Invalid EFIN: must be 6 digits.

MAIN MENU
  1) Logoff
  2) Receive/Send File(s)
  3) Change File Transfer Protocol [ZMODEM]
  4) Change Compression Method [NONE]
  5) Request Transmission Status Report
  6) Change Password
  7) Show State Return Menu (available for State use only)
  8) Reset Acknowledgment File(s)
  9) Change Shared Secrets

Enter your choice: 1

DISCONNECTING FROM EFS
```

Exhibit H-28 Three Incorrect Entries of a Shared Secret

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-29 represents Exhibit 11-12, when another session is concurrently changing the shared secrets.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 22043
Enter your phone number: 7035551212
Enter your secret phrase:
Re-enter your secret phrase:

Shared Secrets not changed. Another session is trying to change them.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-30 represents Exhibit 11-13, when a system error occurs when trying to change shared secrets.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

System error.

DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

APPENDIX H

EMS Screen Shot continued

The screen shot in Exhibit H-31 represents Exhibit 11-14, when a user selects option 9) Change Shared Secrets, more than once in a single session.

```
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456
Enter your zip code: 12345
Enter your phone number: 1234567890
Enter your secret phrase:
Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice: 9

Can only choose Change Shared Secrets once.

MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)
9) Change Shared Secrets

Enter your choice:
```

Exhibit H-31 Change Shared Secrets Once Message

APPENDIX I

Communication Error Messages

APPENDIX I

COMMUNICATIONS ERROR MESSAGES

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** -- The FEPS (Front-End Processing System) has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained a virus

Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
  </AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
      THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

2. **"ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED"** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements "inner envelopes" does not match the count in Field 0030 of the "outer envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
3. **"ADDITIONAL TAX DATA AFTER RECAP"** -- The FEPS will reject the entire transmission when data exists after the RECAP record.
4. **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY"** -- The FEPS will reject the entire transmission if the FEPS is unresponsive.
5. **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS"** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

APPENDIX I

Communication Error Messages continued

6. **"ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID"** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. ***Applicable to State Acknowledgement Transmissions Only.***
7. **"EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT."** -- This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.
8. **"FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***
9. **"INVALID DCN VALUE DETECTED WITHIN ACK KEY RECORD AT RECORD <n>"** -- The return DCN in Field 0090 of the Ack Key record is not present and the first two digits are not zeros. ***Applicable to State Acknowledgement Transmissions Only.***
10. **"INVALID ETIN MISMATCH IN INNER TRANA RECORD AND ACK KEY RECORD AT RECORD <n>"**-- The ETIN in Field 0060 of the inner TRANA record does not match the ETIN in the first five digits of Field 0030 of the Ack Key record. ***Applicable to State Acknowledgement Transmissions Only.***
11. **"INVALID FORM FORMAT BEGINNING AT RECORD n"** -- For ETD transmissions, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.
12. **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
13. **"INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the Inner TRANA record. ***Applicable to State Acknowledgement Transmissions Only.***
14. **"INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:
 - a) each record begins with a 4 digit byte count = 0120
 - b) the byte count is followed by the 4 asterisk record sentinel
 - c) the record type is ACK or ACKR
 - d) the last character is a #, based on the byte count in the first four digits. ***Applicable to State Acknowledgement Transmissions Only.***
15. **"INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. ***Applicable to State Acknowledgement Transmissions Only.***

APPENDIX I

Communication Error Messages continued

16. "INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn" -- If any of the following conditions exist in an inner envelope:
 - a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
 - b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
 - c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File.
Applicable to State Acknowledgement Transmissions Only.
17. "INVALID JULIAN DAY IN THE TRANA RECORD" -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. **Not Applicable to State Acknowledgement Transmissions.**
18. "INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO" -- EMS will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record.
19. "INVALID PRODUCTION-TEST CODE - P = PRODUCTION, T = TEST" -- EMS will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal "T" or "P".
20. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the last record is **not equal to 120** and the terminus character (#) agrees with the byte count.
21. "INVALID RECORD FORMAT IN RECORD NUMBER XXX" -- EMS will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record.** The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.
22. "INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"-- EMS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
23. "INVALID TAX RETURN FORMAT BEGINNING AT RECORD n" -- EMS will reject the entire transmission Error Ack message after the first occurrence of this validation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered, no further validation will take place after this first error is encountered.
24. "INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" -- EMS will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. **Applicable to State Acknowledgement Transmissions Only.**

APPENDIX I

Communication Error Messages continued

25. "INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn." -- EMS will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. **Applicable to State Acknowledgement Transmissions Only.**
26. "INVALID TOTAL FORM COUNT IN RECAP" -- EMS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.
27. "INVALID TOTAL RETURN COUNT IN RECAP RECORD" -- EMS will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.
28. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.
29. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #" -- EMS will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.
30. "INVALID TRANSMISSION TYPE CODE" -- EMS will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:
- | | | |
|-----|---------|----------------------------------|
| " " | (blank) | = regular 1040 Electronic Filing |
| "D" | | = ETD |
| "N" | | = ETD Online |
| "O" | | = Online Filing |
| "Z" | | = State Acknowledgement |
31. "THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT" -- EMS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.
32. "MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn" -- EMS will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. **Applicable to State Acknowledgement Transmissions Only.**
33. "MULTIPLE TRANA/TRANB RECORDS DETECTED" -- EMS will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. **Not Applicable to State Acknowledgement Transmissions.**
34. "NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. **Applicable to State Acknowledgement Transmissions Only.**
35. "NO FORMS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission when there are no ETD forms within a transmission.

APPENDIX I

Communication Error Messages continued

36. "NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn" -- EMS will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANA is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.*
37. "NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn" -- If the second record in the inner envelope is not a correctly formatted TRANB record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANB is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.*
38. "NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM" - EMS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.
39. "NO RETURNS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission when there are no returns within a transmission.
40. "NO TRANA RECORD RECEIVED" -- EMS will reject the transmission when the first record byte count and end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "TRANA" is not in columns 9-14, or byte count is >120 characters or is not **numeric, or <CR> or <LF> is imbedded within the record.**
41. "NO TRANB RECORD RECEIVED" -- EMS will reject the entire transmission when the second record byte count and end-of-record indicator (#)do **not agree, or record sentinel (****) is not present, or "TRANB" is** not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.
42. "NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn" -- EMS will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

APPENDIX I

Communication Error Messages continued

43. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE" --- EMS will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. *Not applicable to inner TRANA of State Acknowledgement Transmission.*
44. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUM RECORD" - EMS will reject the entire transmission when the SUM record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.
45. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUMETD RECORD" - EMS will reject the entire transmission when the SUMETD record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.
46. "THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" -- EMS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. *Applicable to State Acknowledgement Transmissions Only.*
47. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE" --- EMS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

APPENDIX J
Acronym List

APPENDIX J

ACRONYM LIST

ACK	Acknowledgment
AES	Advanced Encryption Standard
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
ECC-MEM	Enterprise Computing Center at Memphis, TN
ECC-MTB	Enterprise Computing Center at Martinsburg, WV
EFS	Electronic Filing System
EIN	Employer Identification Number
EMS	Electronic Management System
ETA	Electronic Tax Administration
EFIN	Electronic Filer Identification Number
ETIN	Electronic Transmitter Identification Number
IMF	Individual Master File
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
GTX	Global Transaction Key
HTML	Hypertext Markup Language
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
LF	Line Feed
MeF	Modernized E-File
PATS	Participants Acceptance Testing
NAK	Negative Acknowledgment (or error acknowledgment)
NIST	National Institute of Standards and Technology
OS	Operating System
PIN	Personal Identification Number
PY	Processing Year
RC4	Rivest Cipher 4
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, if an Acknowledgement file exists.
 - c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.
3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
5. Every record must have the Record Terminus Character (#) as its last significant byte.

Note: Provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., CR or LF may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. The tax return records should follow these records.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and ends with the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part 2 Record Layouts. See Section 2 for file formats.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1040/1040A/1040EZ/1040-SS (PR) Page 1
 - Form 1040/1040A Page 2
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form
(Forms W-2, W-2G, 1099-R, and 499R-2/W-2PR should precede other forms, and Form Payment should follow other forms)
 - FEC/PENSION Record
 - Authentication Record
 - Statement Records
 - Preparer Notes
 - Election Explanations
 - Regulatory Explanations
 - State Records
 - Summary Record
14. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return). All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).
14. Each file must contain only complete returns.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
16. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ/1040-SS (PR)) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.
 - a. The Return Sequence Number (RSN) is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
 - (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
 - (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
 - (3) Julian Day of Transmission (3 numeric characters)
 - (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (00-99))
 - (5) Sequence Number assigned to the return (4 numeric characters (0000-9999))
 - b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
 - (1) Always "00" (2 numeric characters)
 - (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
 - (3) Batch Number (3 numeric characters (000-999))
 - (4) Serial Number (2 numeric characters (00-99))
 - (5) Year Digit (1 numeric character)

NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

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

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part 2 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA) indicates fixed-length option.

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

a. Alphanumeric Fields - Fixed Format

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Trailing blanks must be entered.

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

b. Numeric Fields - Fixed Format

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the Sign. A blank (" ") indicates a gain and a minus sign ("-") indicates a loss.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

a. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4,000 characters of data is present for one of these records, it is permissible to enter the Terminus Character immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the byte count accordingly.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. Indicate the variable length option by entering a "V" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA).

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

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part 2 Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

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

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ; Agricultural Activity Code field of Schedule F; Two-digit value of the Post of Duty field of Forms 2555/2555EZ; "Type of Use" fields of Form 4136.

- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

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

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ/1040-SS (PR)), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. The Record Control Information is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "["and"]". The Field Sequence Number is a 4-position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three positions must be present. For example, you can use [0010] or [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

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

NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If fewer than 4000 characters of data are present for one of these records, the terminus character can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

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

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part 2 Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats

a. Tax Form Record (Form 1040) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0444***RET  1040  PG01 111001111  200012  [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176***RET  1040  PG02 111001
111 200012 [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0263***RET  1040Z PG01 111001111  200012  [007]509280136201
0001[008] 00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0308***SCH  CZ1040  PG01 111001111  0000001DEEP C DIVERbbbb
bbbbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 12121996001000000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0183***SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

e. Form Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0118***FRM  3903  PG01 111001111  0000001bbbbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0082***FRM  3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats continued

g. STCGL/LTCGL - Variable Format

Form 1040 return with a 1040 Schedule D form and 2 occurrences of Form 8865 with the first 3 pages. (Maximum STCGL = 15,000 per this example. Maximum LTCGL = 15,000 per this example.)

```
1234567891123456789212345678931234567894123456789512345678961234567897123456
0 0 0 0 0 0
0250****RET 1040 PG01 007018865 200212 [0007]....
0173****RET 1040 PG02 007018865 200212 [0770]25000....
0253****FRM W-2 PG01 007018865 0000001[0040]871234567....
0117****STCGL SCH DPG01 007018865 00000010000001ANY COMPANY
123100000000100+00000000390+00000003450+#
0117****STCGL SCH DPG01 007018865 000000100000002
123100000000100+00000000090+00000000450-#
0117****STCGL SCH DPG01 007018865 00000010000003ONLY COMPANY
123100000000100+00000000090+00000000060+#
" " " " " "
0175****SCH D1040 PG01 007018865 0000001[0020]STCGL.....
0117****STCGL 8865 PG01 007018865 00000010000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 000000100000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000010000001 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000010004973 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 00000010004974 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000001[0006]200201.....
0095****FRM 8865 PG02 007018865 0000001[1040]X....
0129****FRM 8865 PG03 007018865 0000001[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0117****STCGL 8865 PG01 007018865 00000020000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 000000200000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 000000200000001 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 000000200000002 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000002[0006]200201....
0095****FRM 8865 PG02 007018865 0000002[1040]X....
0129****FRM 8865 PG03 007018865 0000002[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0244****SUM 007018865 ANY CO
169999 01002301000000000000000040000000000006543078690000000999.27.3
0.277 12345678
#
```

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected by the Unisys programs, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.
 - c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.
 - b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
 - d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).
4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.
 - b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return. **"Returned Accepted" means your return has been successfully e-Filed. There were no upfront errors that caused the return to reject. However, due to the additional downstream processing, there may be reasons that may delay or alter the amount of an expected refund.**
6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.
12. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.
13. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.
14. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.
15. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.

NOTE: Taxpayer PIN cannot be used with State-Only returns.
16. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.
17. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

18. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".
19. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the e-help Desk at the applicable Submission Processing Center for assistance.
20. The "E" in the Acceptance Code field of an ACK Key Record indicates that this return has rejected previously with either ERC 501 and/or 504 and that this subsequent submission still has some invalid data. A math notice error will be sent to the taxpayer advising of any changes made to the return as a result of this exception processing. These returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0120"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	Value "ACKbbb"
0005 Reserved IP Address Code		1	"R" = Reserved or Blank
0015 Filler		1	Blank
0020 Taxpayer Identification Number		9	N (Primary SSN)
0030 Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return(4)
0040 Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return
0050 Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing
0060 Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record continued

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0065	PIN Presence Indicator	1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, NOT Required Blank = Rejected Return
0070	EFT Code	1	Blank
0080	Date Accepted	8	DT Format = YYYYMMDD
0090	Return DCN	14	N
0100	Number of Error Records	2	N Range 00-96
0110	FOUO RET SEQ NUM	12	Reserved
0112	State DD Ind	1	Reserved
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	State-Only Code	2	"SO"
0120	RESERVED	1	NO ENTRY
0130	State Packet Code	2	blank or valid state code
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

2. ACK ERR Record - Acknowledgement File Error Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000		6	Value "ACKRbb"
0010		9	N (Primary SSN) (Must match ACK Key Record)
0020		7	Blank
0030		2	N, 01-96
0040		6	AN
0050		6	AN
0060		5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070		7	N (0000001-0000050)
0080		4	N
0090		4	N (nnnn) (Refer to Attachment 1)
0100		55	blank
		1	Value "#"
			Record Terminus Character

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

3. ACK ERR Record - Acknowledgement File Error Record
(For STCGL/LTCGL ONLY)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "ACKRbb"
0010	Taxpayer Identification Number	9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 01-96
0040	Error Form Record ID	6	STCGL, LTCGL
0050	Error Form Record Type	6	Sch D, 8865-1, 8865-2, 8865-3, 8865-4, 8865-5
0060	Error Form Page Number	5	"PG00b" (page number is 00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence	7	N (0000001-0005000)
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	4	N (nnnn)(Refer to Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120"
		4	Value "*****"
0000		6	"RECAPb"
0010		8	Blank
0020		6	N
0030		6	N, Range = (000001 999999)
0040		7	N (includes Transmitter's Use Code)
			Electronic Transmitter Identification Number (ETIN)
0050		3	N (Must be the same as on the TRANA record)
			Julian Day of Transmission
0060		2	N
			Transmission Sequence
0070		6	IRS USE ONLY
			Total Accepted Returns
0080		6	IRS USE ONLY
			Total Duplicated Returns
0090		6	IRS USE ONLY
			Total Rejected Returns
0100		6	IRS USE ONLY
			Total Duplicated EFT
0110		6	IRS USE ONLY
			IRS Computed EFT Count
0120		6	IRS USE ONLY
			IRS Computed Return Count
0130		6	N Range = (000001 999999)
			Total State-Only Return Count
0135		6	N Range = (000001 999999)
			Total Accepted State-Only Returns
0137		5	Blank
			Filler
0140		20	AN
			Acknowledgement File Name (GTX Key)
		1	Value "#"
			Record Terminus Character

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record continued

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0070, 0080, 0090, 0100, 0110, 0120, and 0140 are computed by IRS.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files continued

3. Receiving, Locating, Storing, and Matching ACK Files

- a. In Part 1, Section 3.01, the Acknowledgement File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.
- b. In Part 1, Section 2.02, the ACK KEY RECORD is outlined.
 - (1) Field 0030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 0007 of page 1, 1040, 1040A, 1040EZ, 1040-SS (PR).
 - (2) Field 0090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 0000, page 1, 1040, 1040A, or 1040EZ, 1040-SS (PR).
- c. In Part 1, Section 2.02, the ACK RECAP is outlined.
 - (1) Field 0040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.
 - (2) Field 0050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.
 - (3) Field 0060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 0050, as in the original transmitter's RECAP.
 - (4) Field 0140 contains the ACKNOWLEDGEMENT FILE NAME, which was generated by the FEPS in the "Transmission file has been received with the following GTX Key" message. (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)
- d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

e. CAUTION:

- (1) Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII - "cntl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
- (2) **If using ZMODEM, Acknowledgement Files are sent as separate files within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files.** Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.
- (3) Sometimes transmitters will use a different protocol if they are having problems with one. **Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories.** Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

f. ETD Batching and Matching

The ETD batching and Acknowledgement File processing follow the same patterns as 1040 returns.

SECTION 4 - TYPES OF RECORDS

.01 Transmitter Records

See Part 2 Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records*

The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part 2 Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part 2, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 11)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1 or Form 1040-SS (PR) Page 1 and Form 1040-SS (PR) Page 2.

Form 1040-SS (PR) - Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).

[Form 1040-PR, Planilla para la Declaracion de la Contribucion Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Credito Tributario Adicional por Hijos para Residentes Bona fide de Puerto Rico)]

The Form 1040-SS and Form 1040-PR are English- and Spanish-language versions of the same form requiring only one Record Layout format in COBOL. Both the English and Spanish versions of the paper documents are available for use by the filing public in Puerto Rico. We are presently electronically accepting an abbreviated Page 1 and the first three lines of Page 2, to process refund-only claims for Additional Child Tax Credit from bona fide residents of Puerto Rico. The requirements for e-file reflect the instructions for the paper submission of the form to claim Additional Child Tax Credit, exclusively.

While there are two language variations for the forms, the single electronic record must always be transmitted as TYPE "1040SS." Any attempt to portray the submission as "1040PR" will cause it to be rejected.

To accommodate those Spanish-speaking filers who in the future would wish to possibly obtain a copy of a prior-year Form 1040-SS (PR) return, an option is installed at Sequence 0009 in the Record Layout labeled "1040-SS (PR) Literal." The selection of the possible "SS" or "PR" values would determine whether an English- or Spanish-language facsimile would subsequently be returned to them for their request at such future date. Any vendor may therefore distribute a software product presented to the client in Spanish to include the option for this preference.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

Form 1040-SS (PR) (continued) - Concurrently, the designations for the relationships of the Qualifying Children are also provided in the list in the associated Field Description of the programming for either English or Spanish entries.

Another essential cautionary note is that the terms "nino" for "son," and "nina" for "daughter," are spelled in Spanish with a tilde ("~") over the second "n" in either word. However, any electronic submission must never contain the tilde ("~") over the second "n" that exists in the correctly spelled Spanish representation of these terms, because of the potential for unpredictable results to the transmission.

2. Schedule and Form Records

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 11 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of eight. When eight Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. 499R-2/W-2PR Record

The entry for the amount of withheld Social Security and Medicare taxes on Page 2, Part II, Line 2 of the paper Form 1040-SS (PR) includes the instruction to attach copies of Forms 499R-2/W-2PR, the single-form WITHHOLDING STATEMENT from Hacienda, the Treasury Department of the Commonwealth of Puerto Rico. An electronic 499R-2/W-2PR RECORD is therefore provided to e-file Form 1040-SS (PR), for compliance with this requirement.

All amounts of withheld Social Security and Medicare taxes on all 499R-2/W-2PR RECORDS and possible Forms W-2 present must reconcile to the total amount of withheld Social Security and Medicare taxes on Page 2, Part II, Line 2 of the Form 1040-SS (PR).

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

4. Foreign Employer Compensation/Pension Record

The Foreign Employer Compensation/Pension Record is required information to support entries to Line 7, Forms 1040 and 1040A, and Line 1, Form 1040EZ, for compensation received from non-U.S. employers who do not have EIN's nor issue Forms W-2. The FEC/PENSION RECORD must be completed when the Foreign Employer Compensation Literal (SEQ 0378) of the Tax Form indicates "FEC". The total of Foreign Employer Compensation Amount(s) (SEQ 0220) of the FEC/PENSION RECORD(s) is reported in the Foreign Employer Compensation Total (SEQ 0379), of Forms 1040, 1040A, and 1040EZ.

In addition, the Foreign Employer Compensation/Pension Record is required information to support entries to Line 16a and 16b of Form 1040 and Line 12a and 12b of Form 1040A, for pensions received from non-U.S. employers who do not have EINs nor issue Forms 1099-R. The FEC/Pension Record must be completed when the Foreign Employer Pension Literal (SEQ 0488) of the Tax Form indicates "FEP". The total of Taxable Foreign Pension Amount(s) (SEQ 0240) of the FEC/PENSION RECORD(s) is reported in the Taxable Foreign Pensions Amount (SEQ 0490) of the Form 1040 and 1040A. The total of ALL taxable pensions is reported in the Taxable Pensions Amount Including Foreign (SEQ 0495) of the Form 1040 and 1040A.

The appropriate address fields, U.S. or Foreign, must be completed on the Foreign Employer Compensation/Pension Record to identify the location at which the wage/pension-recipient resided when the services for the Foreign Employer were performed. If the services for the Foreign Employer were performed in the U.S., enter alphabetic "US" (not shown in the Country Code Table) for the Country Code (SEQ 0130).

A maximum of 10 FEC/PENSION RECORDS are permitted.

5. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for e-file signature option. Only one Authentication Record is permitted per tax return.

6. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

7. STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gain or Loss Record and "LTCGL" is the Long Term Capital Gain or Loss Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit **one or more transactions (for Schedule D) or six or more transactions (for Form 8865)** with an electronically filed return. Each Schedule D and/or F8865 occurrence may have up to 5000 transaction records (i.e., 5000 short term and 5000 long term). The "STCGL" and/or "LTCGL" transaction record must be transmitted prior to the parent form (i.e., Sch. D or 8865). The "STCGL" can be submitted without the "LTCGL" and vice versa. When the "STCGL" or "LTCGL" transaction record is present, then "STCGL" or "LTCGL" record CANNOT be blank. All "STCGL" and/or "LTCGL" transaction records must be in the appropriate numerical order based on occurrence number within subpart occurrence and each set must start with "0000001".

8. Preparer Note, Election Explanation and Regulatory Explanation Records

- a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.
- b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.

Examples of Election Explanation statements:

(1) Mark-to-Market Election

To make the mark-to-market election for the current tax year, you must file a statement by the due date of the tax return without regard to extensions. This statement should be attached to either your current year individual income tax return or a request for an extension of time to file that return. The statement must include the following information.

- That you are making an election under Section 475(f) of the Internal Revenue Code.
- The first tax year for which the election is effective.
- The trade or business for which you are making the election.

(2) Net Operating Loss (NOL) Carryback Period

You can choose not to carry back your NOL. If you make this choice, then you can use your NOL only in the 20-year carry forward period. (This choice means you also choose not to carry back any alternative tax NOL.)

To make this choice, attach a statement to your original return filed by the due date (including extensions) for the NOL year. This statement must show that you are choosing to waive the Carry back period under Section 172(b)(3) of the Internal Revenue Code.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

(3) Electing to ratably accrue

If you use an accrual method, you can elect to accrue real estate tax related to a definite period ratably over that period.

Example. John Smith is a calendar year taxpayer who uses an accrual method. His real estate taxes for the real property tax year, July 1, 2006 to June 30, 2007, are \$1,200. July 1 is the assessment and lien date.

If John elects to ratably accrue the taxes, \$600 will accrue in 2006 ($\$1,200 \times 6/12$, July 1 - December 31) and the balance will accrue in 2007.

Separate elections. You can elect to ratably accrue the taxes for each separate trade or business and for non-business activities if you account for them separately. Once you elect to ratably accrue real estate taxes, you must use that method unless you get permission from the IRS to change. See Form 3115.

Making the election. If you elect to ratably accrue the taxes for the first year in which you incur real estate taxes, attach a statement to your income tax return for that year. The statement should show all of the following items.

- The trades or businesses to which the election applies and the accounting method or methods used.
- The period to which the taxes relate.
- The computation of the real estate tax deduction for that first year.

(4) Start-up costs election statement

If you elect to amortize your start-up costs, attach a separate statement that contains the following information.

- A description of the business to which the start-up cost relate.
- A description of each start-up cost incurred.
- The month your active business began (or was acquired).
- The number of months in your amortization period which is generally 180 months.

(5) Election to reduce basis under Section 362(e)(2)(C)

The transferor and transferee in certain Section 351 transactions can make a joint election under Section 362(e)(2)(C) to limit the transferor's basis in the stock received instead of the transferee's basis in the transferred property. The transferor and transferee may make the election by attaching the statement as provided in Notice 2005-70, 2005-41 I.R.B. 694, to their tax returns filed by the due date (including extensions) for the tax year in which the transaction occurred. Once made, the election is irrevocable. See Section 362(e)(2)(C) and Notice 2005-70.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

- c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

Example of Regulatory Explanation statement:

(1) **Transfers to a corporation controlled by the transferor**

If a person receives stock of a corporation in exchange for property, and no gain or loss is recognized under Section 351, the person (transferor) and the transferee must each attach to their tax returns the statements required by Temporary Regulations Section 1.351-3-T.

9. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

10. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field indicates that the paper document specified is a part of the return and has been attached to the Form 8453). It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

The IP Protocol Fields are defined as follows:

IP Address (SEQ 0190) - The IP address of the originating computer from which an Online return was submitted

IP E-mail Address (SEQ 0195) - Taxpayer's email address
(Not a required field)

IP Date (SEQ 0200) - The original date the taxpayer submitted a tax return through Online Filing via the Internet

IP Time (SEQ 0210) - The original time the taxpayer submitted a tax return through Online Filing via the Internet

IP Time Zone (SEQ 0215) - The time zone of the taxpayer who submitted a tax return through Online Filing via the Internet

IP Routing Transmit Number (SEQ 0217) Not a required field - Refund Anticipation Loan; Routing Transmit Number of a financial institution

IP Depositor Account Number (SEQ 0219) Not a required field - Taxpayer's bank account information to which a Direct Deposit refund is routed.

SECTION 5 TYPES OF CHARACTERS

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([]) and right (]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. Alpha (A)

Upper case alpha characters only: A - Z

Literal values - Enter exact character string from the Field Description in Part 2 Record Layouts.

2. Numeric (N)

Numeric characters only: 0 - 9

a. MONEY AMOUNT (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

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

Non-significant - Omit the field.

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

- (1) **EXCEPTION:** "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
 Rate .03967 = 039670
 Rate .17 = 170000

- c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.
- d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.
- e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part 2 Record Layouts, then the Field Description will specify the required date format.

- f. **OTHER UNSIGNED NUMERIC FIELDS** (N)

- (1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- (2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part 2 Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

- a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank (), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

SECTION 5 TYPES OF CHARACTERS

.02 Special Cases for Special Characters

1. Form 1040

Name Line 1: A - Z; ampersand (&); blank (); hyphen (-); and less-than (<).

Name Line 2: A - Z; 0 - 9; ampersand (&); blank (); hyphen (-); percent (%); for "in care of" address; and slash (/).

Street Address: A - Z; 0 - 9; blank (); hyphen (-); and slash (/).

City: At least three characters must be entered; A - Z; blank (); APO/DPO/FPO - Refer to Attachment 4.

State: A - Z - Refer to Attachment 3.

Dependent Names: A - Z; blank (); and hyphen (-). A space cannot precede or follow the hyphen (-).

2. Form 5329

Name of Person Subject to Penalty Tax: A - Z; blank (); hyphen (-); and less-than (<).

3. Form 8606

Nondeductible IRA Name: A - Z; blank (); hyphen (-); and less-than (<).

4. Forms W-2/W-2G/1099-R/499R-2/W-2PR

Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

5. Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

Employer/Payer State: Period (..).

6. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/1099R

Employee/Recipient/Winner State: Enter Period (..).

7. Other Schedules/Forms with Similar Fields

Follow character set instructions for fields that most resemble those listed above.

8. Summary Record

IP Address: 0-9, A-F, period (.), colon (:), or blank ().

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).
2. Taxpayer owes delinquent child support (refund offset).
3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).
4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for re-matching.
5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:
 - a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or
 - b. The return was filed before the last Estimated Tax payment was credited to the account.
6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.
7. The taxpayer is claiming a blatantly unallowable deduction.
8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.
9. Form 8379 Injured Spouse Allocation is attached.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 SSN Validation

Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

.03 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).
2. Add all the products.
3. Subtract the sum of all the products from the next multiple of ten.
4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

If 120139013 were the RTN, verify the check digit as follows:

- a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	<u>3</u>	<u>14</u>	<u>0</u>	<u>3</u>	<u>21</u>	<u>9</u>	<u>0</u>	<u>7</u>

- b. Add the products: $3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57$
- c. Subtract the sum of all the products from the next multiple of ten:
 $60 - 57 = 3$
- d. The remainder is the check digit: 3
- e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and re-compute if appropriate.

Note: If the check digit does not match, the refund cannot be directly deposited.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040/1040A/1040EZ/1040-SS (PR) must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

Spouse's Name Control (SEQ 0055) of Form 1040/1040A/1040EZ/1040-SS (PR), Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) of Form 1040/1040A, Qualifying Child Name Control (SEQ 0007, 0077) of Schedule EIC, Parent Name Control (SEQ 0045) of Form 8615, and Child Name Control (SEQ 0015) of Form 8814 must meet the same criteria.

The hyphen (-) is the only special character allowed in the IMF Name Control.

Note: The taxpayer names shown below are fictitious. They were constructed by random selection to appear realistic. Any resemblance to actual names is purely coincidental.

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. John Brown	BROW	a. The Name Control generally consists of the first four characters of the primary taxpayer's last name.
Mary <u>Smith</u> & John Jones	SMIT	
Ralph <u>Teak</u>	TEAK	
Dorothy <u>Willow</u>	WILL	
Joe <u>McCedar</u>	MCCE	
Joe <u>McCarty</u>	MCCA	
Torn <u>MacDouglas</u>	MACD	
Joseph <u>MacTitus</u>	MACT	
John <u>Hardy</u> , Minor	HARD	
April <u>May Jordan</u>	JORD	
b. John <u>Lea-Smith</u>	LEA-	b. The hyphen (-) is the only special character allowed in the Individual Name Control. <u>NOTE:</u> When a taxpayer's last name contains an apostrophe ('), ignore/disregard the apostrophe when establishing the Name Control.
Thomas <u>A. El-Oak</u>	EL-O	
Rana <u>Al-Smadi</u>	AL-S	
John <u>O'Neil</u>	ONEI	
Ann <u>O'Spruce</u>	OSPR	
Mark <u>D'Magnolia</u>	DMAG	
John <u>O'Willow</u>	OWIL	
c. Dannette <u>B</u>	B	c. The Name Control may contain less than four characters (if applicable). <u>NOTE:</u> The first character must be an alpha. Use blanks (when appropriate) to fill in the remaining positions.
James P. <u>AI</u>	AI	
John A. <u>Fir</u>	FIR	
John <u>Ao</u> , Sr.	AO	
John <u>En</u> , Sr.	EN	

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
d. Daniel P. Di Almond Mary J. Van Elm Susan L. Von Birch Aya Abu Sham Donald Vander Oak Otto Von Hickory Nabil Al Feyez Amr El Bayoumi	DIAL VANE VONB ABUS VAND VONH ALFE ELBA	d. Taxpayer names such as "Van", "Von", "Vander", "Al", "El", "Abu" and "Di" are considered part of the Individual Name Control. NOTE: See the "Asian-Pacific Names" section for exceptions to this rule.
e. Janet C. Redbud Laurel Dee (Plum) Birch Mary Johnson Garcia	LAUR BIRC GARC	e. When two last names are shown for an individual, derive the name control from the second last name of the primary taxpayer.
f. Joan Hickory-Hawthorn Dale Redwood-Cedar John Lea-Wren	HICK REDW LEA-	f. When two last names for an individual are connected by a hyphen, derive the Individual Name Control from the first last name.
g. Dell Ash & Linda Birch Trey & Joan Eucalyptus Linda Birch & Dell Ash Mary Smith & Mike Best	ASH EUCA BIRC SMIT	g. On a joint return, whether the taxpayers use the same or different last names, derive the Individual Name Control from the PRIMARY taxpayer's last name.

NOTE: The PRIMARY taxpayer is the taxpayer listed first on the tax return.

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in Hispanic names. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Abdullah Allar-Sid Jose Alvarado Nogales Juan de la Rosa Y Obregon Pedro Paz-Ayala Donald Vander Neut Otto Von Wodtke John Smith Gonzalez Maria Acevedo Smith John Garcia Garza Hernandez Elena del Valle Eduardo de la Rosa Pablo De Martinez Miguel de Torres Juanita de la Fuente B.A. De Rodriguez M.D. de Garcia	ALLA ALVA DELA PAZ- VAND VONW GONZ SMIT GARZ DELV DELA DEMA DETO DELA DERO DEGA	a. When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Individual Name Control.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
b. Juan Garza Morales Maria Lopez y Moreno Sylvia Juarez de Garcia	GARZ LOPE JUAR	b. When two Hispanic last names are shown for an individual, derive the Name Control from first last name.

NOTE: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Controls.

3. Below are examples of Asian-Pacific last names and the derivative Name Control. Some Indo-Chinese names have only two characters.

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Binh To <u>La</u>	LA	a. Some Asian-Pacific last names
b. Nam Quoc <u>Tran</u> & Thuy Thanh VO	TRAN	b. Asian Pacific females rarely change their last names due to marriage.
c. Dang Van <u>Le</u> Nhat Thi <u>Pham</u>	LE PHAM	c. When "Van" (male) or "Thi" (female) appears with an Asian-Pacific name, do not include it as part of the name control.
d. Kim Van <u>Nguyen</u> & Thi Tran	NGUY	d. The name "Nguyen" is a common last name used by both male and female Asian-Pacific taxpayers.
e. <u>Kwan</u> , Kim Van & Yue Le	KWAN	e. The last name may appear first on the name line. NOTE: On the signature line, the last name often appears first.
f. Yen-Yin <u>Chiu</u> Jin-Zhang <u>Qui</u>	CHIU QUI	f. Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name hyphenated.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

4. Below are examples of Name Control for Native Americans:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Earline Old Person	OLDP	a. Native American surnames may contain several words. NOTE: Begin the Name Control with the first word of the surname (unless the taxpayer is already established with a different name control that agrees with the name control from the Social Security Administration (SSA)).
Spike Big Horn	BIGH	
Spike Bighorn	BIGH	
Mary Between Lodges	BETW	
Gail George Moonface	GEOR	
Night & James Lou		
Mary Her Many Horses	HERM	

5. Below are examples of Name Controls for Estates:

<u>Individual Name</u>	<u>Name Control</u>	<u>General Rule</u>
a. Frank Walnut, Estate	WALN	a. The Name Control is the first four characters of the individual's last name. NOTE: The decedent's name may be followed by Estate on the name line.
Alan Beech, Exec.		
Estate of Jan Popular	POPU	
Jane J. Maple Estate	MAPL	

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format

1. Name Line 1 (SEQ 0060) of Form 1040/1040A/1040EZ/1040-SS (PR) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name.
2. The hyphen (-) and less-than sign (<) cannot be preceded by or followed by a space.
3. The ampersand (&) must be followed by a space then alpha.
4. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
5. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).
6. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Titles such as "M.D." or "Ph. D.", which are not part of a given name, may be omitted.

7. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

If information in Name Line 1 exceeds 35 characters, truncate using the following priority:

- a. Substitute the initial for the second given name.
- b. Omit the second initial of the secondary taxpayer, if necessary.
- c. Omit the second initial of the primary taxpayer, if necessary.
- d. Substitute initials for the secondary taxpayer's given name.
- e. Substitute initials for the primary taxpayer's given name.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format continued

8. Enter taxpayer names as follows:

- a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.
- b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
- c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*

Enter as:

John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

- d. For other than Joint Return and deceased taxpayer: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD or John A<Doe<JR DECD).
- e. For a Joint Return with the same last name and Primary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B<Doe or John A DECD & Jane B<Doe<JR).
- f. For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A & Jane B DECD<Doe or John A & Jane B DECD<Doe<SR).

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.02 Name Line 1 Format continued

- g. For a Joint Return with different last names and either the Primary OR the Secondary taxpayer is deceased: Enter the Literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith or John A<Doe<III DECD & Jane B Smith; John A<Doe<& Jane B Smith DECD or John A<Doe<JR & Jane B Smith DECD).
- h. For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B DECD<Doe or John A DECD & Jane B DECD<Doe<JR).
- i. For a Joint Return with different last name and both taxpayers are deceased: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith DECD or John A<Doe<SR DECD & J B Smith DECD).

* Parentheses indicate the last name of the taxpayer with Primary SSN.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.03 Street Address Format

1. The Street Address (SEQ 0080) of Form 1040/1040A/1040EZ/**1040-SS (PR)** contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.
2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.
3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
4. Enter one-half as 1/2 (no spaces).
5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.
6. Replace a period with a space.
7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.
8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.04 Name Line 2 Format

Name Line 2 (SEQ 0070) of Form 1040/1040A/1040EZ/1040-SS (PR) is used for a street address that requires two lines or for an "in care of" address (e.g. on decedent returns). Caution should be used to ensure personal information (i.e. Social Security Number, occupation) is not erroneously entered in the Name Line 2 field.

Example 1: Mr. John Jones
In care of Alice B. Smith
801 Brown St.

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
% ALICE B SMITH (Name Line 2)
801 BROWN ST (Street Address)

Example 2: Mr. John Jones DECD
In care of Alice B. Smith Exec
801 Brown St.

Enter As: JOHN JONES DECD (Primary First Name, Primary Last Name)
% ALICE B SMITH Exec. (Name Line 2)
801 BROWN ST (Street Address)

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 3: Mr. John Jones
80 Erie Street Apartment 5
Great Lakes Resort

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
GREAT LAKES RESORT (Name Line 2)
80 ERIE ST APT 5 (Street Address)

Example 4: Mr. John Jones
1 Lost Way
P.O. Box 1502

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
1 LOST WAY (Name Line 2)
PO BOX 1502 (Street Address)

Example 5: Mr. John Jones
P.O. Box 150
State University

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
STATE UNIVERSITY (Name Line 2)
PO BOX 150 (Street Address)

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine <u>Cafe</u>	HEML
John and Mary <u>Redwood</u>	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate Alan Baker Exec.	WHIT

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

3. Partnerships

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Alabaster Group <u>B.J</u> Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard</u> Azure Development Co.	HOWA
W.P Plum & H.N. Lavender dba <u>P & L</u> Pump Co.	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The</u> Blues	THEB
<u>Violet</u> Drywall Finishers William Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

4. Corporations

- a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> Oriole Inc.	JROR
<u>P & P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD
<u>ZZZ</u> Club	ZZZC

- b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Meadowlark</u> Co.	MEAD
<u>The</u> Swan	THES

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

- c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation
PA - Professional Association
PC - Professional Corporation
PS - Professional Service

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Carl</u> Sandpiper M.D.P.A.	CARL
<u>John</u> Waxwing PA	JOHN
<u>Sam</u> Sparrow SC	SAMS

- d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Joseph</u> Eagle Foundation	JOSE
<u>Kathryn</u> Canary Memorial Fdn.	KATH

- e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>City</u> of Fort Hulsache Board of Commissioners	CITY
<u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
<u>Rho</u> Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
<u>Waxwing</u> County Employees Association	WAXW

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Richard L. Aster Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy</u> Corp. Employee Benefit Trust	DAIS
<u>Marigold</u> Association Charitable Lead Trust	MARI
<u>Morningglory</u> Church Endowment Trust John J. Waxbean, Trustee	MORN

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

- c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
GNMA Pool No. 00 <u>100</u> B	100G
ABCD Trust No. 00 <u>1036</u> , Lotusbank TTEE	1036
Trust No. <u>12190</u> , FBO Margaret Lily 00 <u>20</u> , <u>GNMA</u> POOL	1219 20GN

- d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

6. Other Organizations

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Parent Teachers <u>A</u> ssociation of San Francisco	PTAC
Parent Teachers Association Congress of <u>G</u> orgia	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>A.I.S.D</u>	AISD
<u>R.S.V.P.</u> Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Local 210 <u>I</u> nternational Canary Assn.	INTE
<u>L</u> aborers Union, AFL-CIO	LABO
Post 3120, <u>V</u> eterans of Space Wars of U.S. Dept. of Georgia	VETE

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, 1099-R, 499R-2/W-2PR, 2441 continued

- d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>ZZ</u> <u>G</u> rain Inc.	ZZGR

- e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>St. Bernard's Methodist Church</u> <u>Bldg. Fund</u>	STBE
Diocese of Kansas City <u>St. Rose's</u> Hospital	STRO
<u>St. Silver's Church</u> Diocese of Larkspur	STSI

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.06 Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

Employer/Payer Address: Foreign city, province or postal code.

Employer/Payer City: Foreign country name. Do not abbreviate the country name.

Employer/Payer State: Period (.).

2. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/1099-R

Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

Employee/Recipient/Winner State: Enter Period (.).

SECTION 8 - STATEMENT RECORDS

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMbnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

The record layouts for Form 5471, Form 5713 and especially Form 8865 and associated schedules contain statement references identified as "Global". These statement fields are usually found at the end of the data for a page of the form, right before the Record Terminus character. These statements are to be used to enter any data for statements/attachments that are referenced on the form or in the form instructions but do not have their own separate "Statement" field within the record layout.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part 2 Record Layouts for the fields that can contain "STMbnn" and to determine how the data fields should be formatted.

See Part 2 Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

Example:

A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *0130) and "Other Taxes Amount" (SEQ +0135). A statement reference is entered in the field "Other Taxes Type" (SEQ *0130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.02 Types of Statement Records continued

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @0165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.
2. Each statement line of the Statement Record contains the 80-character Statement Data.

When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.
4. Each Statement Reference on the tax return must have a corresponding Statement Record.
5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.03 Statement Record Format continued

6. A maximum of 30 Statement References can be entered in a tax return.
7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 99 statement lines permitted for each tax return.

When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.
9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE B PAGE 1 Schedule B Interest Income").
10. An optional statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).
11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.
12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.
13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 0030) of Schedule B.

Page 01 Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN01      bbbbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOMEbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

Page 01 Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN02      bbbbbbbbbbbbbbbbbbb
INTEREST PAYERbbbbbbbbbbbbbbbbbbAMOUNTbbbbbbbbbbbbbbbbbb
bb#
```

Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

Page 01 Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN03      FIRST NATIONAL BAN
Kbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000350 bbbbbbbbbbbbbbbbbbb
bb#
```

Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

Page 01 Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN04  LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN50  CREDIT UNIONbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb000000004800 bbbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG02 333003333 LN51  FORTY NINE SAVINGS
AND LOANbbbbbbbbbbbbbbbbbbbbbbbb000000006000 bbbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN02  COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbCOLUMN B bbbb
bb#
```

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN03  BROWN ESTATEbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb1122222222bbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN04  LANGLEY ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb2233333333bbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN05  FORTUNE ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb3344444444bbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123***STM 02      PG01 444004444 LN06  CHERRY TRUSTbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb4455555555bbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

- 3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (*+SEQ 1807) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN02  COLUMN C      COLUMN
D      COLUMN E      COLUMN F      bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN03  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN04  0000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN05  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN06  0000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

<u>Schedule/Form</u>	<u>SEQ #</u>	<u>Identification</u>
Form 1040 Page 1	0590	Total Other Income
	0697	Total Alimony Paid
	0735	Total Other Adjustments
Form 1040 Page 2	1136	F8882 Literal
Schedule A	0140	Total Other Taxes Amount
	0410	Total Unreimbursed Employee Business Expense Amount
	0435	Total Other Expenses
	0495	Total Other Expenses
Schedule B	0025	Total Seller Financed Mortgage Amount
Form 6198	0040	Total Other Gain/Loss

SECTION 9 - VALIDATION - TRANSMISSION RECORDS

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 General Transmission Reject Conditions

ERC 0805, 0823, 0825

.02 TRANS Record A (TRANA) Reject Conditions

ERC 0439, 0824

.03 RECAP Record Reject Conditions

ERC 0830, 0831, 0832, 0840

SECTION 10 - VALIDATION - TAX RETURN

.01 General Reject Conditions

For a detailed description of Error Reject Codes, see Publication 1346 Attachment 1.

ERC 0001, 0010, 0014, 0030, 0033, 0034, 0035, 0044, 0045, 0500, 0501, 0502, 0503, 0504, 0505, 0506, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0514, 0515, 0516, 0517, 0520, 0521, 0524, 0525, 0526, 0527, 0528, 0600, 0999

.02 Statement Record Reject Conditions

ERC 0005, 0050, 0051, 0052, 0053

.03 Tax Return Record Identification (Record ID) Reject Conditions

ERC 0003, 0028, 0029, 0031, 0032, 0060, 0061, 0062, 0064, 0529

SECTION 10 - VALIDATION - TAX RETURN**.04 Tax Return Carry-Forward Lines**

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>Field on the Tax Form:</u>			<u>Field from the Schedule or Form:</u>			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0076</u> :	0380	Taxable Interest	=	Sch B/	0290	Taxable Interest
<u>0077</u> :	0394	Total Ordinary Dividends	=	Sch B/	0525	Total Ordinary Dividends
<u>0099</u> :	0440	Business Income/Loss	=	Sch C	0710	Net Profit (Loss)
				Sch C-EZ	0710	Net Profit
<u>0078</u> :	0450	Capital Gain/Loss	=	Sch D	2400	Combined Net Gain/Loss
					2540	Allowable Loss
<u>0081</u> :	0470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
<u>0079</u> :	0510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150	Total Income or Loss
					2010	Total Supplemental Income (Loss)
<u>0140</u> :	0520	Farm Income	=	Sch F	0680	Net Farm Profit or Loss
<u>0457</u> :	0577	Housing/Foreign Earned Income Exclusion Amount	=	2555	1260	Max. Housing and Foreign Earned Inc. Exclusions
				2555EZ	1260	Max. of Foreign Earned Inc. Exclusion
<u>0080</u> :	0637	Current Year Moving Expenses	=	3903	0180	Moving Exp Deduction
<u>0195</u> :	0640	Self-Employed Deduction Schedule SE	=	Sch SE	0165	Deduction for 1/2 of Self Employment Tax
<u>0459</u> :	0721	Other Adjustment Amount	=	2555	1310	Total Housing Deduction
<u>0082</u> :	0789	Total Itemized or Standard Deduction	=	Sch A	0520	Total Deductions
<u>0392</u> :	0820	Taxable Income	=	Sch J	0010	Taxable Income
<u>0251</u> :	0820	Taxable Income	=	8615	0100	Child Taxable Income
<u>0261</u> :	0857	Form 8814 Amount	=	8814	0295	Form 8814 Tax
<u>0252</u> :	0915	Tax (Form 1040)	=	8615	0290	Form 8615 Tax
		or				
	0860	Tax (Form 1040A)				

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

<u>Field on the Tax Form:</u>			<u>Field from the Schedule or Form:</u>			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0110</u>	0915	Tax	=	Sch J	0220	Subtract Line 21 from Line 17
<u>0083</u> :	0925	Credit for Child & Dependent Care	=	2441	0339	Credit for Child & Dependent Care
<u>0084</u> :	0930	Credit for Elderly or Disabled (Form 1040A)	=	Sch R	0290	Credit
<u>0087</u> :	0918	Alternative Minimum Tax	=	6251	0400	Alternative Minimum Tax
<u>0492</u> :	0988	Residential Energy	=	5695	0175	Nonbusiness Energy Property Credit
					0335	Residential Energy Efficient Property Credit
<u>0086</u> :	1040	Self Employment Tax	=	Sch SE	0160	Self-Employment Tax
<u>0115</u> :	1080	Unreported Social Security Medicare Tax	=	4137	0300	F1040 Social Security Medicare Tax on Tips plus
			=	8919	0390	F1040 Social Security Medicare Tax on Wages
<u>0112</u> :	1100	Tax on Retirement Plans	=	5329	0078	Additional Tax on Early Distributions plus
					0091	Additional Tax on Certain Distr from Educ Accts plus
					0160	Excess Contributions Tax on Traditional IRA plus
					0280	Excess Contributions Tax on Roth IRA plus
					0570	Excess Contribution Tax on Ed IRA plus
					0660	Excess Contributions Tax on MSA plus
					0750	Excess Contributions Tax on HSA plus
					0850	Tax on Excess Accumulations

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

<u>Field on the Tax Form:</u>			<u>Field from the Schedule or Form:</u>		
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0221</u> :	1105	Advanced EIC Payments (Form 1040A)	= W-2	0200	Advance EIC Payment
<u>0236</u> :	1109	Fm W-2, Sch H & Fm 5405 Total	= Sch H	0140	Total Taxes Less Advance EIC Payments plus
				0240	FUTA Tax plus
0236:	1107	First-Time Homebuyer Credit and Repayment Of the Credit	= 5405	0470	Repayment Amount
<u>1136</u> :	1175	Making Work Pay Credit	= Sch M	0230	Making Work Pay Credit
<u>0374</u> :	1187	Additional Child Tax Credit	= 8812	0140	Additional Child Tax Credit
<u>0902</u> :	1189	American Opportunity Credit	= 8863	0540	Refundable American Opportunity Credit
<u>0420</u> :	1200	Credit for Federal Tax on Fuels	= 4136	4360	Total Income Tax Credit Amount
<u>0426</u> :	1210	Other Payments	= 2439	0230	Tax Paid by Regulated Investment Company plus
			= 8885	0250	Health Coverage Tax Credit plus
			= 8801	0279	Current Year Refundable Credit
<u>0136</u> :	1300	ES Penalty Amount	= 2210	0245	Underpayment Penalty/ Short Method or
				0671	Total Underpayment Penalty or
			= 2210F	0180	Underpayment Penalty/ Farmers Fisherman

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>ERC</u>	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>	=	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0170</u> :	Sch A	0390	Casualty/Theft Loss	=	4684	0451	Line 17 from Line 16
<u>0280</u> :	Sch B	0289	Excludable Savings Bond Interest	=	8815	0290	Excludable Savings Bond Interest
<u>0186</u> :	Sch C	0703	Total of Home Business Expense	=	8829	0450	Schedule C Allowable Expenses
<u>0180</u> :	Sch E	1991	Net Farm Rental	=	4835	0610	Net Farm Rent Profit and/or
<u>0184</u> :			Income/Loss			0630	Net Farm Rent (Loss)
<u>0171</u> :	4797	0440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
<u>0251</u> :	8615	0100	Child Taxable Income	=	1040/ 1040A	0820	Taxable Income

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

The first eight sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

- 11.01 Tax Form - Forms 1040, 1040A, 1040EZ and 1040-SS (PR)
- 11.02 Forms 1040, 1040A and 1040EZ
- 11.03 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
- 11.04 Forms 1040 and 1040A only
- 11.05 Form 1040 only
- 11.06 Form 1040A only
- 11.07 Form 1040EZ only
- 11.08 Form 1040-SS (PR)

The remaining four sub-sections include Error Reject Codes for the following:

- 11.09 Specific Schedules
- 11.10 Specific Forms
- 11.11 Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)
- 11.12 Authentication Record
- 11.13 State Records
- 11.14 Summary Record

For a detailed description of Error Reject Codes, see Publication 1346, Attachment 1.

.01 Tax Form - Form 1040, Form 1040A, Form 1040EZ and Form 1040-SS (PR)

ERC 0004, 0006, 0007, 0016, 0019, 0020, 0021, 0022, 0023, 0024, 0071, 0105, 0126, 0233, 0234, 0299, 0531, 0532, 0610, 0611, 0612, 0613, 0614, 0615, 0767, 0770, 1014, 1119, 1156

.02 Form 1040, Form 1040A, and Form 1040EZ

ERC 0063, 0072, 0075, 0103, 0104, 0108, 0109, 0146, 0192, 0204, 0295, 0300, 0303, 0409, 0417, 0418, 0600, 0606, 0614, 0617, 0709, 0769, 0947, 1015, 1016, 1019, 1025, 1026, 1032, 1033, 1034, 1035, 1037, 1038, 1048, 1049, 1051, 1068, 1137, 1240

.03 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

ERC 0019, 0105, 0233, 0234, 1111, 1119

.04 Form 1040 and Form 1040A

ERC 0008, 0011, 0012, 0037, 0041, 0043, 0065, 0066, 0067, 0068, 0069, 0070, 0073, 0076, 0077, 0083, 0088, 0096, 0111, 0114, 0116, 0121, 0127, 0128, 0129, 0131, 0136, 0138, 0158, 0164, 0177, 0188, 0191, 0198, 0200, 0243, 0252, 0281, 0370, 0372, 0373, 0374, 0382, 0384, 0386, 0388, 0389, 0423, 0424, 0448, 0533, 0541, 0544, 0563, 0902, 0931, 0932, 0933, 0934, 0935, 0936, 0937, 0938, 0939, 0940, 0941, 0942, 0943, 0944, 0945, 0946, 0967,

.05 Form 1040

ERC 0002, 0079, 0080, 0081, 0082, 0086, 0087, 0089, 0097, 0099, 0110, 0112, 0115, 0120, 0132, 0135, 0140, 0145, 0150, 0175, 0176, 0178, 0189, 0196, 0236, 0245, 0246, 0247, 0260, 0263, 0268, 0270, 0277, 0287, 0353, 0354, 0360, 0361, 0362, 0364, 0420, 0426, 0428, 0447, 0454, 0456, 0457, 0458, 0459, 0486, 0492, 0494, 0495, 0656, 0663, 0666, 0717, 0718, 0721, 0722, 0778, 0779, 0790, 0791, 0900, 0901, 0903, 1071, 1074, 1087, 1088, 1094, 1199, 1124, 1230

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.06 Form 1040A

ERC 0038, 0084, 0119, 0946

.07 Form 1040EZ

ERC 0039, 0159, 0160, 0162, 0194,

.08 Form 1040-SS (PR)

0001, 0008, 0069, 0531, 0533, 0544, 0563, 0615, 1246,
1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.09 Error Reject Codes for Schedules

1. Schedule A

ERC 0015, **0025**, 0113, 0170, 0173, 174, 0197

2. Schedule B

ERC 0280

3. Schedule C

ERC 0098, 0100, 0117, 0149, 0183, 0185, 0187, 0254

4. Schedule C-EZ

ERC 0036, 0185, 0240, 0241, 0242

5. Schedule D

ERC 0078

6. Schedule E

ERC 0102, 0106, 0184, 0286

7. Schedule EIC

ERC 0201, 0202, 0203, 0205, 0206, 0207, 0216, 0217, 0218, 0222, 0476,
0501, 0506, 0534, 0535

8. Schedule F

ERC 0141, 0142, 0143, 0182

9. Schedule H

ERC 0208, 0209, 0210, 0211, 0212, 0213, 0214, 0215, 0219, 0220, 0223,
0224, 0225, 0226, 0227, 0228, 0229, 0235, 0238

10. Schedule J

ERC 0390, 0391, 0392, 0393

-|

-|

11. Schedule R

ERC 0085, 0133, 0163

12. Schedule SE

ERC 0046, 0047, 0107, 0195, 0199

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms

1. Form T

ERC 0985, 0986, 0987, 0988

2. Form W-2

ERC 0122, 0123, 0139, 0290, 0291, 0295, 0616

3. Form W-2G

ERC 0124, 0290, 0292, 0294, 0616

4. 499R-2/W-2PR Record

Only Field Format validations apply.

5. Foreign Employer Compensation/Pension Record

ERC 0411, 0412, 0413, 0414, 0415, 0423, 0424

6. Form 970

Only Field Format validations apply.

7. Form 982

ERC 0782, 0783, 0784

8. Form 1098C

ERC 0375

9. Form 1099-R

ERC 0125, 0290, 0293, 0616

10. Form 1116

ERC 0230, 0231, 0232, 0971, 0972, 0973, 0974, 0975, 0977

11. Form 1310

ERC 0518, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008,
1009, 1010, 1011, 1012, 1013, 1017, 1018, 1036

12. Form 2106 and Form 2106-EZ

ERC 0048, 0049, 0237

13. Form 2120

ERC 0702, 0703, 0706, 0707, 0708

14. Form 2210 and Form 2210F

ERC 0147, 0148

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

15. Form 2439

ERC 0785, 0786

16. Form 2441

ERC 0074, 0093, 0095, 0137, 0239, 0296, 0297, 0298, 0914

17. Form 2555 and Form 2555EZ

ERC 0406, 0452, 0453, 0455, 0460, 0461, 0462, 0463, 0464, 0465, 0466, 0467, 0468, 0469, 0470, 0471, 0472, 0473, 0474, 0475, 0477, 0478

18. Form 3468

ERC 0723, 0727, 0728

19. Form 3800

ERC 0725, **0729**, **0730**, **0731**, 0738, 0739, 0741, 0742, 0743,

20. Form 3903

Only Field Format validations apply.

21. Form 4136

ERC 0421, 0422, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1425, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1465, 1466, 1467, 1468, 1470, 1473, 1474, 1475, 1476, 1477, 1478, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499

22. Form 4137

ERC 0017, 0054, 0059

23. Form 4255

Only Field Format validations apply.

24. Form 4562

ERC 1105, 1106, 1107

25. Form 4563

ERC 0406, 0496, 0615

26. Form 4684

ERC 1120, 1121

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

27. Form 4797

ERC 0171, 0667

28. Form 4835

ERC 0180, 0181

29. Form 4952

ERC 0101

30. Form 4970

ERC 0277

31. Form 4972

ERC 0271, 0272, 0275, 0276, 0279

32. Form 5074

ERC 0406, 0615

33. Form 5329

ERC 0018, 0057, 0058, 0118

34. Form 5405 Page 2

ERC 0546, **1190, 1191**, 1192, 1193, 1194, 1195, 1196, 1197

35. Form 5471

ERC 0632, 0633

36. Schedule J (Form 5471)

Only Field Format validations apply.

37. Schedule M (Form 5471)

Only Field Format validations apply.

38. Schedule O (Form 5471)

Only Field Format validations apply.

39. Form 5695

0479, 0489, **0492**, 0497, 0498, **0659, 0660, 0665**

40. Form 5713

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

41. Schedule A (Form 5713)

Only Field Format validations apply.

42. Schedule B (Form 5713)

Only Field Format validations apply.

43. Schedule C (Form 5713)

Only Field Format validations apply.

44. Form 5884

Only Field Format validations apply.

45. Form 5884-B

ERC 0608, 0609, 0618, 0649, 0651, 0652

45. Form 6198

Only Field Format validations apply.

46. Form 6251

ERC 0930

47. Form 6252

ERC 0094

48. Form 6478

ERC 0744, 0745

49. Form 6765

0673, 0747, 0748

50. Form 6781

ERC 0700, 0701

51. Form 8082

ERC 0711, 0712, 0713

52. Form 8275

Only Field Format validations apply.

53. Form 8275-R

Only Field Format validations apply.

54. Form 8283

ERC 0908, 0909, 0910, 0911, 0912, 0913

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

55. Form 8379

ERC 0619, 0620, 0621, 0622, **0623**, 0624, 0625, 0626, **0627**, 0628, 0629, 0630, 0631, **0634, 0635, 0645 0649, 0651, 0652.**

56. Form 8396

Only Field Format validations apply.

57. Form 8582

Only Field Format validations apply.

58. Form 8582-CR

ERC 0435, 0436, 0437

59. Form 8586

ERC 0653, 0654

60. Form 8594

ERC 1050

61. Form 8606

ERC 0055, 0056, 0449, 0450, 0451

62. Form 8609-A

ERC 0915, 0916

63. Form 8611

Only Field Format validations apply.

64. Form 8615

ERC 0006, 0251, 0253, 0255, 0256, 0257, 0258

65. Form 8621

ERC 0768, 0771, 0772, 0773, 0775, 0776, 0777

66. Form 8689

ERC 0406, 0615

67. Form 8697

ERC 0519, 0715, 0716

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

68. Form 8801

ERC 0656

69. Form 8812

Only Field Format validations apply.

70. Form 8814

ERC 0006, 0261, 0262, 0264, 0265, 0266, 0267

71. Form 8815

ERC 0282, 0283

72. Form 8820

Only Field Format validations apply.

73. Form 8824

Only Field Format validations apply.

74. Form 8826

ERC 0751, 0752

75. Form 8828

ERC 0288

76. Form 8829

ERC 0186, 0193

77. Form 8833

ERC 0406, 0615

78. Form 8845

Only Field Format validations apply.

79. Form 8846

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

80. Form 8853

ERC 0350, 0351, 0352, 0358, 0359, 0363

81. Form 8859

Only Field Format validations apply.

82. Form 8862

ERC 0602, 1303, 1305

83. Form 8863

ERC 0378, 0379, 0380, 0381, 0383, 0385, 0387, 0512, 0528

84. Form 8864

Only Field Format validations apply.

85. Form 8865

ERC 0636, 0637, 0638, 0639, 0640, 0641, 0642, 0643, 0644, 0646,
0647, 0648, 0655, 0661, 0662

86. Schedule K-1 (Form 8865)

Only Field Format validations apply.

87. Schedule O (Form 8865)

Only Field Format validations apply.

88. Schedule P (Form 8865)

Only Field Format validations apply.

89. Form 8866

ERC 0607

90. Form 8873

ERC 0950, 0951, 0952, 0953, 0954, 0955, 0956, 0957

91. Form 8874

Only Field Format validations apply.

92. Form 8880

ERC 0165, 0166

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

93. Form 8881

ERC 0764

94. Form 8882

Only Field Format validations apply.

95. Form 8885

ERC 1070, 1072, 1073, 1075, 1076

96. Form 8886

Only Field Format validations apply.

97. Form 8888

ERC 1102, 1109, 1110, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1141, 1142, 1143, 1144, 1145, 1146

98. Form 8889

ERC 1085

99. Form 8891

ERC 0406, 0615, 1200, 1201, 1202, 1203, 1204, 1205

100. Form 8896

Only Field Format validations apply.

101. Form 8900

Only Field Format validations apply.

102. Form 8903

Only Field Format validations apply.

103. Form 8906

Only Field Format validations apply.

104. Form 8907

Only Field Format validations apply.

105. Form 8908

Only Field Format validations apply.

106. Form 8909

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.10 Error Reject Codes for Forms continued

107. Form 8910

ERC 1271, 1274, 1277, 1278

108. Form 8911

Only Field Format validations apply.

109. Form 8912

Only Field Format validations apply.

110. Form 8917

ERC 0038, 0968, 0989, 0990, 0991, 0992, 0993, 0994, **0995**, 0996, 0997, 0998

111. Form 8919

ERC 1228, 1229, 1231, 1232, 1233

112. Form 8930

ERC 1234, 1235

113. Form 8936

ERC 1279

114. Form 8938

ERC 0425, 0427, 0431, 0432, 0433, 0442, 0447

115. Form 8941

ERC 0733, 0734, 0735, 0736, **0737**

116. Form 9465

ERC 0167, 0168, 0172, 0710, 1291, 1292, 1293, 1294

117. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

ERC 0010, 0394, 0395, 0396, 0397, 0398, 0690, 0691, 0692, 0693, 0709

118. Allocation Record

ERC 1095

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.11 Error Reject Codes for Authentication Record

ERC 0522, 0523, 0664, 0670, 0671, 0672, 0674, 0675, 0676, 0679, 0680,
0681, 0682, 0683, 0689, 0694, 0695, 0696, 0697, 0698, 0699, 1150, 1151,
1155, 1262, 1263, 1264, 1265, 1327, 1328, 1329, 1330, 1332

**.12 Error Reject Codes for Short Term Capital Gain/Loss (STCGL) and Long Term
Capital Gain/Loss (LTCGL)**

ERC 1060, 1061, 1062, **1066, 1067**

.13 Error Reject Codes for State Records

ERC 0009, 0042, 0399, 0400, 0401, 0402, 0403, 0404, 0405, 0407,
0408, 0410, 0419, 0430

.14 Error Reject Codes for Summary Record

ERC 0027, 0151, 0152, 0153, 0154, 0155, 0156, 0157, 0179, 0416, 0438,
0441, 0490, 0491, 0493, 0685, 0686, 0687, 0688, 1046, 1063, 1064,
1077, 1078, 1096, 1261

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.01 General Description

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then provide correctly formatted state data to the state tax administration agency.

1. State-Only Filing

Any Federal/State e-file participant has the option of participating in State-Only e-filing. Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached for the following instances:

- Previously rejected state e-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal return

2. Federal/State e-file Returns with Foreign Addresses

IRS e-file accepts Federal/State e-file returns with Foreign Addresses, including the U.S. possessions of Puerto Rico. These returns will be processed at the Austin Submission Processing Center.

Note: Puerto Rico is not considered foreign addresses. Please use the domestic address fields for these returns. However, they are processed at the Austin Submission Processing Center.

3. State Acknowledgements

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System known as EMS (Electronic Management System). Participating Federal States can transmit their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

.02 Federal/State Filing - Participating States

Thirty-seven states and the District of Columbia will participate in the 2010 Federal/State e-file Program.

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. An updated roster of state coordinators is available on www.irs.gov.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.03 Data Communications

All e-file returns will be transmitted to two transmission centers, Martinsburg Submission Processing Center (ECC-MTB) and Tennessee Computing Center (ECC-MEM). The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns.

The following chart reflects the 38 participating Federal/States. Two states were realigned. Kansas and Missouri will be processed at Kansas City Submission Processing Center. Federal/State electronic returns are to be transmitted based on the following state home service center relationship.

Home Service Center	Transmit Site	States Supported
Andover	ECC-MTB*	CT DC DE MD NJ NY PA RI VA VT
Austin	ECC-MTB	AR AL CO IA LA MS ND NE NM OK
Kansas City	ECC-MEM**	IL IN KS MI MO OH WI WV
Fresno	ECC-MEM	AZ HI ID MT OR UT
Philadelphia	ECC-MTB	GA KY NC SC

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home Submission Processing Center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home Submission Processing Center that supports the state. For federal returns only, the ERO should always transmit to supporting home service center. For online federal returns, transmission should be based on taxpayer's address.

* ECC-MTB represents Martinsburg, West Virginia

** ECC-MEM represents Memphis, Tennessee

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

04. Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part 2 Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) of the Summary Record must include a count for each state packet.
14. Increase the counts in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.
2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.
3. The following delimiters must be used to transmit the unformatted state records as variable to the state:

"{" instead of "[" and
"}" instead of "]" and
"\$" instead of "#" and
"!" instead of "*".

The hexadecimal representations of these characters are:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	}	7B
]	5D	}	7D
#	23	\$	24
*	2A	!	21

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.08 Validation of State-Only Returns

1. State-Only return data will contain a Form 1040, Page 1 record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (SEQ 0087) must contain the value "SO", indicating that:
(1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, Page 2 and foreign 1040 processing will be bypassed.
2. The State-Only return should always be transmitted to the Center that supports that particular state. State-Only returns with Foreign addresses will be processed at Austin Submission Processing Center.
4. If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097). If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
5. The Primary SSN of the State-Only 1040 record (SEQ 0010) must equal the SSN of the attached State generic record and the Taxpayer Identification Number of the Summary record (SEQ 0002).
6. The Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of State-Only 1040 record must match data from the IRS Master File.
6. The Secondary SSN (SEQ 0030) and Secondary Name Control (SEQ 0055) of State-Only 1040 record must match data from the IRS Master File.
7. The RECAP Record will contain a new count for the total number of State-Only returns (SEQ 0130).

.09 Validation of Federal/State e-file returns with Foreign addresses

1. Addresses from the U.S. possessions will be formatted as U.S. addresses. Addresses from the foreign countries will be formatted using new foreign country address fields.
2. All returns with a foreign address will be transmitted at the Austin Submission Processing Center.
3. The following IRS Error Reject Code is used exclusively for errors in the Foreign State return packet.

0419 STATE RECORD

State Record - If Address Indicator (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

If Address Indicator (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

0430 STATE RECORD

State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Austin.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.10 Acknowledgement File for Federal/State-Only Transmissions

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available to the State Agency from the Internal Revenue Service for retrieval within twenty-four hours of IRS Acknowledgement.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state Acknowledgement or acceptance of the state tax return.**

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"), and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS acknowledgement of federal return acceptance. Electronic filers must contact the states to obtain state Acknowledgement of state return receipt.

.11 State Acknowledgement File Transmitted by State Agencies to EMS

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States can send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

There will be a new state abbreviation code in the State Acknowledgement Reference File Name extension. For example: "SSC", the first "S" represents state acknowledgement and the last two letters "SC" represent the state abbreviation code for South Carolina.

NOTE: "Transmitter" in the outer envelope refers to the state (the state is a transmitter sending state ACKS to the IRS). "Transmitter" in the inner envelope refers to the tax return transmitter, the recipient of the State Acknowledgements.

1. The State will transmit state tax return acknowledgements in the IRS 120 byte format. The State Acknowledgements must be able to interface with EMS as outlined in Publication 1346 Part 1, Section 1, Data Communications.
2. The State will transmit Acknowledgement files to EMS with an outer TRANA, an outer TRANB, at least one inner TRANA, at least one inner TRANB, and at least one ACK Key Record, at least one inner RECAP, and an outer RECAP Record. It may contain zero or multiple ACK Error Records, The ACK Error Records can only be present when there is an accompanying ACK Key Record.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.11 State Acknowledgement File Transmitted by State Agencies to EMS continued

3. The Acknowledgement file transmission may consist of Acknowledgement files for multiple Trading Partners.
4. Field 0170 of the TRANA Record must be "Z" equal State Acknowledgement file.
5. If the transmission is successful, the state will receive a message, "Transmission file has been received with the following GTX Key:_____".
6. EMS will read and process the ETIN in Field 0060 of the "inner envelope" of the TRANA Record and place the Acknowledgement File in "Transmitters" outbound mailbox.
7. The Trading Partner will receive all acknowledgements that are in status Waiting TP Delivery when the Trading Partner receives acknowledgements, whether the source is Federal or State.
8. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up.
9. Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement. See Section 12.19 of Publication 1346 for the State Agency contacts.
10. Transmitters/Trading Partners (TPs) should download, at least every five days, the Transmission Status Report to be sure they have received all of their ACK Files. If they are missing an ACK file and have the GTX key, they can call the IRS e-help to re-hang it. If they do not obtain the report; they need to call the State Help Desk to obtain the GTX key for a specific return's ACK file and then call IRS to re-hang the specific file.
11. The State must download the State Transmission Report, at least every five days, and store every state and individual TP's GTX Key from the report and associate it with each Social Security Number. When a TP inquires about an ACK File for a specific return, the State Help Desk can give them the TP's GTX Key to be used when the TP calls IRS e-help to re-hang an ACK File.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

11a. Processing and Validations of State Acknowledgement (Outer Envelope)

Note: Lower case "b" = blank

Outer TRANA:

- Byte Count must be 120 bytes
 - Start of Record Sentinel "*****"
 - Record ID Field must be TRANAb (all caps)
 - Field 0040 Processing Site
 - Field 0060 (ETIN) must be valid in TPDS and must match ETIN in logon
 - Field 0160 (Production-Test Code) must match T/P code in Transmitters profile data base
 - Field 0170 (Transmission Type Code) must be a "Z" = State ACK
 - Record Terminus Character must be a "#" sign
- Note:** Validation for Julian Day is not a requirement for States

Outer TRANB:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Outer RECAP:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total Inner TRANA Count) must equal number of TRANA records in the (Inner Envelopes)
- Field 0040 ETIN must = TRANA ETIN Field 0060
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate)
- Record Terminus Character must be a "#" sign

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

11b. Processing and Validations of State Acknowledgement (Inner Envelope Format)

Inner TRANA:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 (Processing Site) must match valid processing site
- Field 0060 (ETIN) must match valid TP ETIN in Transmitter Profile Data Base
- Field 0160 (Production-Test Code) must be P or T; if Outer = T, then Inner must equal "T"
- Field 0170 (Transmission Type Code) must be "Z" = State Acknowledgement
- Record Terminus Character must be a "#" sign

Inner TRANB:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK KEY:

- Byte Count must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be ACKbbb (all caps)
- Field 0130 (State Packet Code) must be a valid 2 ltr state code
- Record Terminus Character must be a "#" sign

Inner ACK Error is Optional:

- Byte Count must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be ACKRbb (all caps)
- Record Terminus Character must be a "#" sign

Inner RECAP:

- Byte Count must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total ACK Key Count) must equal number of ACK Key Records
- Field 0040 (ETIN) must match Inner TRANA Field 0060 ETIN
- Field 0100 (Total ACK Error Count) must equal number of ACK Error Records
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate) Record Terminus Character must be a "#" sign

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.12 Transmission Status Report

A Transmission Status Report is available for States to download that will show the status of the Acknowledgement files when selected from the main menu. The State Report will show the "outer envelope" GTX Key of original State transmission, ETIN for each Acknowledgement file in the "inner envelope" GTX key assigned to trading partner's acknowledgement, and current status of each Acknowledgement.

The Trading Partner's report shows the status of their transmissions and acknowledgements.

The reports will show the last 5 calendar days of transactions for successfully processed files, showing what was picked up and not picked up by Trading Partners. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up. Transmissions that are rejected will not be included in the report. If no data is available, you will receive a message, "No Data Available."

See Section 1 - Data Communications for more information about the Transmission Report.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0120" [Req'd & V]
Start of Record Sentinel		4	Value "*****" [Req'd & V]
0000 Record ID		6	Value "TRANAb" [Req'd & V]
0010 Employer Identification Number of Transmitter [state] EIN		9	N [Req'd, not V]
0020 Transmitter [state] Name		35	AN [Req'd, not V]
0030 Type Transmitter		16	Blank or "Preparer's Agent" [Opt]
0040 Processing Site		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050 Transmission Date		8	YYYYMMDD [Req'd, not V]
0060 Electronic Transmitter [state] Identification Number [ETIN]		7	N [ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0070 Julian Day		3	N [Req'd, not V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Transmission Sequence for Julian Day in [0070]		2	N Values = 00-99 [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter [state] EFIN		6	N [Req'd, not V]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd, V"]
0170	Transmission Type Code		1	"Z" = State Acknowledgement State Use Only [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope TRANB

2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000	Record ID	6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter [state]	9	N [Req'd, not V]
0020	Transmitter's Address	35	AN or Blank [Opt]
0030	Transmitter's City, State, Zip Code	35	AN or Blank [Opt]
0040	Transmitter's [state] Area Code & Telephone Number	10	N or [Opt]
0050	Filler	16	Blank
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .13 State ACK Record - Outer Envelope continued
- 3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		8	Filler Blank
0020		6	Total EFT Count N [Opt]
0030		6	Total Inner TRANA Count N, Range = [000001-999999] STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter [state] Identification Number [ETIN] N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99] [Req'd & V]
0050		3	Julian Day of Transmission N [Must be the same as on the TRANA record] [Req'd & V]
0060		2	Transmission Sequence N [Req'd, not V]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total Duplicated EFT STATE USE ONLY [Opt]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope continued

3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N, Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000		6	Value "TRANAb" [Req'd & V]
0010		9	N [Opt]
			Employer Identification Number of Transmitter EIN
0020		35	AN [Opt]
0030		16	Blank [Opt]
0040		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]
0050		8	YYYYMMDD [Req'd, not V]
0060		7	N (ETIN plus Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
			Electronic Transmitter Identification Number [ETIN]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0070	Julian Day		3	N (Zeros only) [Req'd, not V]
0080	Transmission Sequence for Julian Day in [0070]		2	N (Zeros only) [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter EFIN		6	N [Opt, Rec]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd & V]
0170	Transmission Type Code		1	"Z" = State Acknowledgement "State Use Only" [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope TRANB

2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000	Record ID	6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter	9	N [Opt]
0020	Transmitter's Address	35	AN [Opt]
0030	Transmitter's City, State, Zip Code	35	AN [Opt]
0040	Transmitter's Area Code & Telephone Number	10	N [Opt]
0050	Filler	16	Blank
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope
- 3. ACK KEY Record - Acknowledgement File Key Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data **must** be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120" [Req'd & V] Byte Count
		4	Value "*****" [Req'd & V] Start of Record Sentinel
0000		6	Value "ACKbbb" [Req'd & V] Record ID
0005		1	Blank Reserved IP Address Code
0010		1	"Y" or Blank [Opt] EIC Indicator
0020		9	N [Primary SSN] [Req'd, not V] Taxpayer Identification Number
0030		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4) State must use RSN in Field 0023 of Generic Record (ETIN must equal Field 0060 of Inner TRANA) [Req'd & V] Return Sequence Number
0040		12	Refund or Balance Due from Applicable Return [Opt] Expected Refund or Balance Due
0050		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected "E" = Exception Processing or Blank [Req'd, not V] Acceptance Code

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0060	Duplicate Code	3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero [Opt]
0065	PIN Presence Indicator	1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt]
0070	EFT Code	1	Blank
0080	Date Accepted	8	DT Format = YYYYMMDD [Rec, Opt]
0090	Return DCN	14	N State must use DCN in Field 0020 of Generic Record, first two digits must be zeros [Req'd & V]
0100	Number of Error Records	2	N Range 00-96 [Rec, Opt]
0110	FOUO RET SEQ NUM	13	Blank

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0112	STATE DD Ind	1	Blank [Opt]
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RECD" or blank [Opt]
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]
0118	Filler	1	Blank
0119	State-Only Code	2	"SO" or Blank [Opt]
0120	RESERVED	1	NO ENTRY
0130	State Packet Code	2	Valid "2 ltr" State Code [Req'd, not V]
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

- .14 State ACK Record - Inner Envelope continued
- 4. ACK ERR Record - Acknowledgement File Error Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
 Rec = Recommended, data is not mandatory by IRS, but recommended.
 Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000	Record ID	6	Value "ACKRbb" [Req'd & V]
0010	Taxpayer Identification Number	9	N [Primary SSN] (Must match ACK Key Record) [Req'd, not V]
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 00-96 [Rec, Opt]
0040	Error Form Record ID	6	AN [Opt]
0050	Error Form Record Type	6	AN [Opt]
0060	Error Form Page Number	5	"PG00b" or Blank (page number is "00" (zero) for all IMF ACK ERR records) [Opt]
0070	Error Form Occurrence	7	N [0000001-0000050] or zeros [Opt]
0080	Error Field Sequence Number	4	N or zeros [Opt]
0090	Error Reject Code	4	N (nnnn) or zeros (Refer to Attachment 1) [Req'd, not V]
0100	Filler	55	Blank
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		2	Filler Blank
0015		6	Total Exception Processing N (Rec)
0020		6	Total EFT Count N [Opt]
0030		6	Total ACK KEY Count N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter Identification Number [ETIN] N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050		3	Julian Day of Transmission N Zeros Only [Opt]
0060		2	Transmission Sequence N Zeros Only [Opt]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total ACK Error Count STATE USE ONLY [Req'd & V]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.15 Record Format Fixed and Variable Examples

There are three different electronic state records, the "generic", "unformatted" and "State-Only". A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

0276****ST    0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD    NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666[0110]00018[0150]1[0155]01[0195]411
2[0200]3400[0310]10308V[0525]185[0550]185[0580]185[0650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

1004****ST    0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM  W2  PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36[0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE  JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02[0070]82[0105]S$#
```

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.16 STCAP Record Layout

	<u>Field Identification</u>	<u>Length</u>		<u>Field Description</u>
	Start-Record-Sentinel	4	A	Value "*****".
0000	Record-Name	5	A	Value "STCAP"
0010	Filler	1	AN	Value Blank
0020	Total-Records	10	N	Value numeric
0030	Filler	1	AN	Value Blank
0040	Total-Generic	8	N	Value numeric
0050	Filler	1	AN	Value Blank
0060	Total-Unformatted	8	N	Value numeric
0070	PATS-Indicator	1	A	Value "P" if PATS data Blank if live data
0080	Filler	1	AN	Value Blank
0090	Process Date	8	N	IRS Accept Date {YYYYMMDD}
	EMS-Use-Fields			Reserved for EMS Use
0100	EMS-State-SRIN	5	N	St Retrieval SRIN
0110	Filler	1	A	Value Blank
0120	EMS-State-file-Name	12	A	State Abbr. followed by SEQ Number followed by .gz
0130	Filler	6	A	Value Blank
0140	Drain-Total>Returns	8	N	Value numeric
0150	Filler	1	AN	Value Blank
0160	Drain-Tot-Return-Accp	8	N	Value numeric
0170	Filler	1	AN	Value Blank
0180	Drain-Tot-Record-Accp	10	N	Value numeric
0190	Filler	1	AN	Value Blank
0200	Drain-Total-Return-Rej	8	N	Value numeric
0210	Filler	2	AN	Value Blank
0220	EMS-Hash-SSNS	14	N	Numeric
0230	EMS-File-Number	3	N	Numeric
0240	EMS-File-Total	3	N	Numeric
0250	PDATE	8	N	Numeric (yyyymmdd)
0260	PTIME	4	N	Numeric (HHMM)
0270	YR-TO-DATE-COUNT	10	N	Numeric
	Record-Terminus	1	A	Value #

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to twenty-five unformatted records can be contained in a packet. Only one state packet is allowed per federal return.
2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.
3. An unformatted record is not required; however, up to twenty-five unformatted records are allowed per state return packet. If more than twenty-five are present, the entire return is rejected with Error Reject Code 0045.
4. The Header Section in the generic and unformatted records (SEQ 0000 through SEQ 0020) must be present.
5. The Record IDs in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records"PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic"0000001" Unformatted "0000001 to "0000025")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year 2011 are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut....CT	Michigan.....MI	Oregon.....OR
Washington DC...DC	Mississippi....MS	Pennsylvania....PA
Delaware.....DE	Missouri.....MO	Rhode Island....RI
Hawaii.....HI	Montana.....MT	South Carolina..SC
Georgia.....GA	Nebraska.....NE	Vermont.....VT
North Dakota...ND	New Jersey.....NJ	Virginia.....VA
Utah.....UT	New Mexico.....NM	West Virginia...WV
Idaho.....ID		Wisconsin.....WI
Illinois.....IL		
Indiana.....IN		
Iowa.....IA		

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can choose different accounts.
8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.
9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 0060), Address Line 1 (SEQ 0075), City (SEQ 0085), State Abbreviation (SEQ 0095), and Zip Code (SEQ 0100).
10. Any entry in the Consistency Section of the Generic Record, must equal the corresponding Federal Tax Form entry. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	-----Sequence Number-----		
0150 Federal Filing Status-----	0130	0130	(See note)
0155 Total Federal Exemptions-----	0355	0360	(See note)
0160 Wages, Salaries, Tips-----	0375	0375	0375
0165 Taxable Interest-----	0380	0380	0380
0170 Tax Exempt Interest-----	0385	0385	0385
0175 Dividends-----	0394	0394	
0180 State/Local Income Tax Refund-----	0420		
0185 Taxable Social Security Benefits-----	0557	0557	
0190 Keogh Plan and SEP Deductions-----	0650		
0195 Adjusted Gross Income-----	0750	0750	0750
0200 Standard/Itemized Deductions-----	0789	0789	
0205 Earned Income Credit-----	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 0150) and the Total Federal Exemptions (SEQ 0155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

SEQ 0032 of the Generic Record is for IRS Use Only. IRS will populate this field.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

11. The numeric fields (SEQ 0350 - SEQ 0675), if not blank, will be checked for format.
12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 0020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.
13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 0023) of the Generic Record and reject both the federal and state returns if these are not equal.
14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 0400) contains a positive value, then "State Name 1" (SEQ 0370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 0470) contains a positive value, then "State Name 2" (SEQ 0440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 0405.
15. If the federal return is an online return, the associated state return must also be an online return. IRS will check the Online-State-Return (SEQ 0049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.
16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

0009 RESERVED

The unformatted state record in fixed format exceeds the maximum length.

0400 STATE RECORD

The Generic Record must be present in the state data packet.

An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

0401 STATE RECORD - STATE CODE (SEQ 0010)

The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.

The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

Exception: If State Abbreviation (SEQ 0095) of State Only Return equal "AS", "GU", "MP", "PR", or "VI" allow returns to be processed in Austin.

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.17 Validation of State Records continued

0402 STATE RECORD - ENTITY SECTION

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

0403 STATE RECORD - CONSISTENCY FIELDS

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

0404 STATE RECORD - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

0405 STATE RECORD - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).

0406 STATE RECORD

A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" Austin and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

0407 STATE RECORD - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

0408 STATE RECORD - ONLINE RETURN INDICATOR

When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

IRS has two electronic signature options available for taxpayers to sign their tax returns, the Self-Select PIN and Practitioner PIN methods.

Questions or comments regarding Section 13 should be sent to:

*Internal Revenue Service
Norman Rifkin, W:CAS:SP:ES:I, NCFB C5-372
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-3066*

01. What is the Self-Select PIN Method?

The Self-Select PIN method is one option for taxpayers to use when signing their electronic tax return. The PIN is any five numbers (except ALL zeros) the taxpayer chooses to enter as their electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers. If the taxpayer is filing through an Electronic Return Originator (ERO), or using Tax Preparation Software, the taxpayer Date of Birth and Prior Year Adjusted Gross Income (AGI) or Prior Year PIN/Electronic Filing PIN from the original return must also be entered for authentication.

If the prior year information is not available taxpayers may now obtain an Electronic Filing PIN as an alternate authenticator.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing Form 8879, IRS e-file Signature Authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers for the Self-Select PIN Method at the end of this Section.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ or 1040-SS (PR) for Tax Year 2011.
- Taxpayers who did not file for Tax Year 2010, but have filed previously.
- Taxpayers who are age 16 or older on or before December 31, 2011, who have never filed a tax return.
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. Citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, American Samoa, Guam and the Commonwealth of the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of deceased taxpayers.
- Taxpayers using a tax practitioner and required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return:
 - Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
 - **Form 1098-C**, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
 - **Form 2848**, Power of Attorney and Declaration of Representative (only for an electronic return signed by an agent)
 - **Form 3115**, Application for Change in Accounting Method
 - **Form 3468**, Computation of Investment Credit (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
 - **Form 4136**, Credit for Federal Tax Paid on Fuels (if certificate and/or reseller statement is required) - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
 - **Form 5713**, International Boycott Report
 - **Form 8283**, Non-Cash Charitable Contributions, Section A (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
 - **Form 8332**, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement that went into effect after 1984 and before 2009) (see instructions)

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

- **Form 8858**, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
- **Form 8864**, *Biodiesel and Renewable Diesel Fuels Credit* attach the certificate for Biodiesel and, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- **Form 8885**, *Health Coverage Tax Credit*, and all required attachments
- **Schedule D-1**, *Continuation Sheet for Schedule D (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

The following taxpayers **are NOT** eligible to participate:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers (spouse) under age 16 who did not file in the immediate prior year.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

03. What is the Practitioner PIN method?

The Practitioner PIN method is another electronic signature option for taxpayers to e-file using a five digit PIN. The taxpayer chooses any five digits, except ALL zeros, as their PIN signature and must use an Electronic Return Originator (ERO) to e-file under this method. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

NOTE: The taxpayer's Date of Birth and Prior Year Adjusted Gross Income or Prior Year PIN or their Electronic Filing PIN are not required.

The Practitioner PIN method offers another signature option as well for EROs to use in preparing and transmitting Forms 1040, 1040A, 1040EZ, and 1040-SS (PR) to IRS.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization (Form 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers below for the Practitioner PIN method.

04. Taxpayer Eligibility Requirements for the Practitioner PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A, 1040EZ or 1040-SS (PR) for Tax Year 2011.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the U.S. Possessions of the U.S. Virgin Islands, Puerto Rico, America Samoa, Guam and the Northern Mariana Islands, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

There is no age restriction on who can use the Practitioner PIN method; everyone that's eligible to e-file is eligible to use the Practitioner PIN method.

.05 Data Validation

The following information must be present for the taxpayer when using the Self-Select PIN option for e-file:

Primary Taxpayer:

Social Security Number
Name Control
Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) or
Prior Year PIN or
Primary Electronic Filing PIN

NOTE: Taxpayers may provide either prior year AGI or prior year PIN or Electronic Filing PIN (EFP), or all three. Only one has to match to be authenticated.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.05 Data Validation continued

Spouse, When Married Filing Jointly:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth
Prior Year Adjusted Gross Income (AGI)
(prior to any adjustment or change by IRS) or
Prior Year PIN or
Spouse Electronic Filing PIN

NOTE: Taxpayers may provide either prior year AGI or prior year PIN or Electronic Filing PIN (EFP), or all three. Only one has to match to be authenticated.

Special Circumstances:

If taxpayers filed a joint return for Tax Year **2010** and want to file separate returns for Tax Year **2011**, they will each enter the same AGI or their PIN from the **2010** joint return on their separate returns for Tax Year **2011**.

If taxpayers did not file jointly for Tax Year **2010**, they are required to provide their respective AGI amount or PIN.

If a return was not filed for Tax Year **2010**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

If taxpayers filed Form 1040PR for Tax Year **2010**, the taxpayer is required to enter zero "0" in the AGI field. (Prior Year PIN field should be left blank)

Note: Taxpayers who filed their **2010** tax return after December 13, 2010 are eligible to use the Self-Select PIN for e-file. However, these taxpayers will need to submit zeros for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the eligible Self-Select PIN file is created in December and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

05. Data Validation continued

Validation of Data:

Date of Birth	An exact match on day, month and year against Social Security Administration records is required for all online returns with or without the Self-Select PIN usage. If a married filing jointly (MFJ) return is filed through a practitioner electronically and taxpayer(s) uses the Self-Select PIN(s) to sign their return, the date of birth for the primary taxpayer and spouse are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required; and if the DOB is required, whether the DOB matched on the IRS File or not.
Prior Year Adjusted Gross Income	The Prior Year AGI is entered in whole dollar amounts. There will be a one dollar tolerance level.
Prior Year PIN	The Prior Year PIN is the five digit PIN used to sign the return in the previous year.
Electronic Filing PIN	Five digit PIN generated by IRS to be used as an alternate authenticator when the prior year information is not available. This is a one time use PIN. A new one will be generated each year.
Primary/Spouse Signature PIN	The Personal Identification Number (PIN) is self-selected or agreed to by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeros are not permitted. The spouse can use the same PIN as the primary. The PIN is used on the current year tax return as the taxpayer's signature.
Assignment of Taxpayer PIN	If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization (Form 8878 or 8879) containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.06 IRS e-file Signature Authorizations Form 8878 and 8879

1. Form 8879, IRS e-file Signature Authorization, is used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 1040, 1040A, 1040EZ and 1040-SS (PR) income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return. Form 8879 is then maintained by the ERO, should not be sent to the IRS.
2. If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.
3. The ERO will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, Fax Transmission or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Part II of Form 8879 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8879 as instructed on the form.
4. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time to File, is used for taxpayers to authorize the ERO to enter the taxpayer's PIN on one of several extension of time to file applications processed through Electronic Transmitted Documents (ETD) programs. Form 8879 procedures above also apply to Form 8878.
5. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. A Form 8878 must be completed by all taxpayers who use this method. Note that a signature is only required to authorize the funds withdrawal. There is no signature requirement for the Form 4868 itself. See Part 3 of this publication for additional information on ETD programs.
6. When finalized, Forms 8879 and 8878 and instructions for use with Tax Year 2011 e-file will be available at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). Tax Year 2011 forms will be posted on the IRS website as soon as possible; however, they may not be available at the time this document is published.
7. Beginning Tax Year 2005, Forms 8879 and 8878 were revised to include the Electronic Funds Withdrawal (EFW) statement in the Part II. When either of these forms is used a separate EFW statement does not have to be provided to the taxpayer.
8. Exhibits of Forms 8879 and 8878 can be found under www.irs.gov.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.
2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D1) is displayed separately and has not been included in samples for Jurat/Disclosure Version A, C or D provided.
4. Online software products must provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
5. When Form 8879 and 8878 is used, the Electronic Withdrawal statement is provided to the taxpayer in Part II of the form. See Section 13.06.
6. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self-Select PIN(s).
7. The jurat/disclosure text selections are located in Section 13.08 of this document. Samples of the jurat/disclosure versions A, C or D are included in Section 13.09.
8. Certain Decedent returns Forms 1040, 1040A, and 1040EZ are accepted into e-file. Text Selection T8 must be included for decedent returns filed with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers on a jointly filed refund return are deceased, a Form 1310 and selection T8 must be completed for each decedent.
9. Use the guidelines below, and notes on the text selections for jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	Length	Characters	Format/Notes
Dates - (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (<i>must convert to YYYYMMDD for record layouts</i>)
Taxpayer's PIN	Five	All numeric	Cannot be all zeros
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = Self-Selected numeric
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines continued

10. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2011 Forms 1040, 1040A, 1040EZ and 1040-SS (PR).

The codes (e.g. P1,C1,T1) in the third column identify the possible selections for each jurat version.

11. Some text selections are required only when a specific condition exists. The jurat version display pages include a reference to these selections. Complete text is displayed on the page entitled "Special Condition Text Selections". Text for these selections MUST BE included when they apply to the taxpayer's filing situation. For example, include Selection D1 for all returns with an Electronic Funds Withdrawal (EFW), and use Selection T8 for decedent returns when a Form 1310 is attached. **NOTE:** Decedent returns can not be filed on Form 1040-SS (PR).

Tax Year 2011 Jurat Disclosure Codes Form 1040 Series - Forms 1040, 1040A, 1040EZ, 1040-SS (PR)			
Jurat/ Disclosure Code	Title	Required Screen/ Graphic Selections	Comments
A	Online Self-Select PIN Method Form 1040,A,EZ,SS (PR)		Prepared by: Taxpayer on personal computer Transmitted by: Intermediate Service Provider (ISP) or transmitter Signatures: Taxpayer(s) signs with a PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal 	P1,C1,T1	
	<ul style="list-style-type: none"> • If Decedent return with Form 1310 attached, also include... (1040-SS (PR) not applicable) 	T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	P1,C1,D1,T1	
C	Self-Select Method Form 1040, A, EZ, SS (PR)		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) signs with a PIN ERO - EFIN/PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal 	E1,P1,C1,T1	
	<ul style="list-style-type: none"> • If Decedent return with Form 1310 attached, also include... (1040-SS (PR) not applicable) 	T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	E1,P1,C1,D1,T1	
D	Practitioner PIN Method Form 1040,A,EZ,SS (PR)		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) signs with a PIN Paid Preparer's EFIN/PIN NOTE: Form 8879, IRS e-file Signature Authorization, Including Part III, is required. Taxpayer prior year AGI/Taxpayer PIN, and Date of Birth not required.
	<ul style="list-style-type: none"> • Without electronic funds withdrawal 	E1,P1,C1,T6	
	<ul style="list-style-type: none"> • If Decedent return with Form 1310 attached, also include... (1040-SS (PR) not applicable) 	T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal (See Selection D1 explanations to follow) 	E1,P1,C1,T6	
BLANK			Form 8453 is required to submit attachments that cannot be e-filed.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATION

.08 Jurat Language Text Selections

1. This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software.
2. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review.
3. Use the table in .06 above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for Form 1040 series returns.
4. Jurat language and related requirements used only for documents submitted through the Electronically Transmitted Documents (ETD) system are included in Part 3 of this document.

Perjury Statement Selections

Selection P1

Perjury Statement - use this selection when electronically filing Form 1040, 1040A, 1040EZ, or 1040-SS (PR) with Self-Select PIN

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2 (Reserved)

Selection P3 (ETD only) See Part III of this document

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Consent to Disclosure Selections

A Consent to Disclosure is to be included on the screen for all electronically filed returns and documents.

Selection C1

Consent to Disclosure - use this selection for electronically filed Form 1040 Series returns

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Selection C2 (ETD only) See Part III of this document

ERO Declaration

Selection E1

ERO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO). For use with Self-Select and Practitioner PIN methods.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numeric)

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1

Electronic Funds Withdrawal Consent for Forms 1040, 1040A, 1040EZ, or 1040-SS (PR) Statement MUST BE included with all Electronic Funds Withdrawal (EFW) returns

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

Note: As was revised for Tax Year 2010, Form 8879 (and 8878) now includes / the Electronic Funds Withdrawal (EFW) consent language in Part II of each form. Many Software products are designed to include Form 8879 and 8878 (e.g. as required for Practitioner PIN method returns), if Form 8879 or 8878 is not used for an EFW return or document you must still provide EFW consent language to the taxpayer as above.

Selection D2 (ETD only) See Part III of this document

Selection D3 (ETD only) See Part III of this document

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing a Form 1040, 1040A, 1040EZ, or 1040-SS (PR) and the Self-Select PIN method will be used to sign the return

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: _ _ _ _ _ Date: _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income: _ _ _ _ _ *
Primary Taxpayer Prior Year PIN _ _ _ _ _ *
Primary Electronic Filing PIN: _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN _ _ _ _ _ *
Spouse's Electronic Filing PIN: _ _ _ _ _ *

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN/Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

Selection T2

Selection T3 (ETD only) See Part III of this document

Selection T4 (ETD only) See Part III of this document

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Selection T5 (ETD only) See Part III of this document
Reserved - not available for Tax Year 2011 /

Selection T6

Use this signature selection for returns filed using the Practitioner PIN method. ERO is required to retain Form 8879, IRS e-file Signature Authorization, that has been signed by the taxpayer(s)

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Date_ _ _ _ _

Selection T7 (ETD only) See Part III of this document

Selection T8 - Decedent Returns only with Form 1310 attached

Must be included with all Decedent Returns when Form 1310 is attached.

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on this return, two Forms 1310 are required, and T8 information must be completed for each decedent.

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

Selection T9 (ETD only) See Part III of this document

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Codes A, C or D

Tax Year 2011 Jurat/Disclosure Code A Text
Online Self-Select PIN Form 1040, 1040A, 1040EZ or 1040-SS (PR)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: _ _ _ _ _ Date: _ _ _ _ _
Primary Taxpayer Date of Birth: _ _ _ _ _
Primary Taxpayer Prior Year Adjusted Gross Income: _ _ _ _ _ *
Primary Taxpayer Prior Year PIN _ _ _ _ _ *
Primary Electronic Filing PIN: _ _ _ _ _ *
Spouse PIN: _ _ _ _ _
Spouse Date of Birth: _ _ _ _ _
Spouse Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse Prior Year PIN _ _ _ _ _ *
Spouse Electronic Filing PIN: _ _ _ _ _ *

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Codes A, C or D continued

**Tax Year 2011 Jurat/Disclosure - Code C Text
Self-Select PIN by ERO Form 1040, 1040A, 1040EZ, or 1040-SS (PR)**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

___-___-___- (enter EFIN plus 5 Self-Selected numeric)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Primary Taxpayer PIN: ___-___-___- Date: ___-___-___-
Primary Taxpayer Date of Birth: ___-___-___-
Primary Taxpayer Prior Year Adjusted Gross Income: ___-___-___-___-___-___-___-___-___-___-___-___-___-___-___-___-*
Primary Taxpayer Prior Year PIN ___-___-___-___-*
Primary Electronic Filing PIN: ___-___-___-___-*
Spouse PIN: ___-___-___-
Spouse Date of Birth: ___-___-___-
Spouse Prior Year Adjusted Gross Income: ___-___-___-___-___-___-___-___-___-___-___-___-___-___-___-___-*
Spouse Prior Year PIN ___-___-___-___-*
Spouse Electronic Filing PIN: ___-___-___-___-*

***NOTE: Taxpayers may use either the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.**

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Code A, C or D continued

**Tax Year 2011 Jurat/Disclosure - Code D Text
Practitioner PIN Method Form 1040, 1040A, 1040EZ, 1040-SS (PR)
Form 8879, IRS e-file Signature Authorization required**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numeric)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A, C or D in this section.

Electronic Funds Withdrawal Consent - The EFW language is to be included on Form 8879 that is required to be signed by the taxpayer.

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Date: _ _ _ _ _

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.09 e-file Jurat/Disclosure Text - Code A, C or D continued

**Special Condition Text Selections
Use with Jurat/Disclosure Codes A, C or D
Tax Year 2011**

The Special Condition Text Selections below are to be used with Jurat/Disclosure Code A, C or D as appropriate. These statements do not have to be provided to all taxpayers, but they MUST be provided when the Special Condition applies. The jurat language A, C or D displays on the previous pages refer to the text below but do not include the entire text in the display.

Selection D1

Electronic Funds Withdrawal Consent for Forms 1040, 1040A, 1040EZ, and 1040-SS (PR) (Include this statement only with Electronic Funds Withdrawal returns if Form 8879 was not completed).

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax and resolve issues related to the payment. payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

See additional information regarding the electronic funds withdrawal (EFW) consent under the selection D1 explanation in Section 13.08.

Selection T8 - Decedent Returns only with Form 1310 attached

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on the return, two Forms 1310 are required, and T8 must be completed for each decedent.

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

-

Signature of person claiming refund (35 character limit)

Date

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.10 Validation of Electronic Signatures for e-file

The following Error Reject Codes are used for electronic signatures:

NOTE: Error Reject Code definitions can be found in Publication 1346, Part 1, Attachment 1.

01. General Error Reject Code for Electronic Signature
ERC 0689 and 1150

02. Online PIN Error Reject Codes
ERC 0681, 0682 and 0696

03. Practitioner PIN Error Reject Codes
ERC 0695, 0697, 0698 and 0699

04. Self-Select PIN Error Reject Codes
ERC 0670, 0671 and 0694

05. The following Error Reject Codes are valid for Online, Practitioner and Self-Select PIN methods:
ERC 0668, 0669, 0672, 0674, 0675, 0676, 0677, 0678, 0679, 0680, 0683, 0684, 1150, 1151, 1155 and 1156

06. Online and Self-Select PIN Error Reject Codes for Form 1040-SS(PR):
ERC 1262, 1263, 1264 and 1265

07. Practitioner PIN Error Reject Code for Form 1040-SS(PR):
ERC 1332

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.11 Frequently Asked Questions for preparing and e-filing your own tax return Why is my date of birth required with this method?

The Date of Birth is required as part of the authentication process for the taxpayer. It will be matched against Social Security Records. The return will not be rejected if the Date of Birth does not match. However, the Acknowledgement Record will contain the field Date of Birth Validity Code. It will advise you if the dates of birth submitted were valid or mismatched. The following values will be returned:

- "0" = Date of Birth Validation Not Required
- "1" = All Dates of Birth Valid
- "2" = Primary Date of Birth Mismatch
- "3" = Spouse Date of Birth Mismatch
- "4" = Both Dates of Birth Mismatch

How can I get my prior year information if I do not have it?

You may call the IRS toll free number at 1-800-829-1040. If you can provide certain information to the Customer Service Representative (such as your name, SSN, and current address), you may receive the prior year original AGI amount or prior year PIN over the phone or you may request a free transcript. Allow 7 to 10 days to receive the transcript. Be sure to ask for the original AGI. If your prior year information is unavailable, you may be able to obtain an Electronic Filing PIN.

If my spouse and I are filing jointly, do we both need a PIN?

Yes, each taxpayer must sign using a PIN. You will each choose any five digits, except all zeros, as the electronic signatures.

What happens if I use the same PIN as some one else?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information (Social Security Number, Date of Birth and original Adjusted Gross Income or Prior Year PIN/Electronic Filing PIN from the 2010 tax return) provided to the IRS is used to verify the taxpayer's identity. |

My filing status this year is not the same as my filing status last year, what Adjusted Gross Income (AGI) or PIN do I use?

If the change is **to** Married Filing Jointly, then you will your individual original total Adjusted Gross Income amount or PIN from their respective 2010 tax returns. |
If the change is **from** Married Filing Jointly, then you will use the same original total Adjusted Gross Income amount or PIN from the 2010 joint return. |

What AGI amount should I use to file jointly this year if I have a different spouse than last year?

Use the AGI amount or PIN from the joint return filed with the ex-spouse.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

What AGI amount should I use when my spouse earned all the wages?

Both taxpayers on the joint return will use the total AGI amount from the originally filed return. The AGI amount should not be divided between the primary and the spouse.

If the return was filed late, what Prior Year AGI amount should be used?

If the 2010 tax return was not received and processed by the IRS by December 12, 2011, enter "0" (zero) for the AGI amount. If the return is rejected due to mismatch of the Prior Year AGI, resubmit the return using the actual values.

If a 2010 tax return was not filed, what amount should be entered the Prior Year AGI or prior year PIN?

Enter "0" (zero) for the original Prior Year AGI. Do not leave this field blank. However, the Prior Year PIN/Electronic Filing PIN field should be left blank.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone, or a qualified hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

If the returns rejects, where are Error Reject Code explanations located?

The Error Reject Codes can be found in the Publication 1346, Electronic Return File Specification and Record Layouts for Individual Income Tax Return for TY 2010, Part 2, Attachment 1.

If the taxpayer had an ITIN (IRS Individual Taxpayer Identification Number) when they filed their 2010 tax return, but now have a SSN this filing season (TY2011), what Prior Year AGI amount should be used?

If the taxpayer had ITIN when they filed their 2010 tax return, but now have an SSN to file their 2010 tax return, they should use "0" (zero) as the Prior Year AGI amount.

What Prior Year PIN should be used when the return originally rejected and the corrected return was retransmitted with a different PIN?

The PIN from the accepted e-filed return must be used.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.12 Frequently Asked Questions for an Electronic Return Originator

How would my client get a copy of their Prior Year PIN?

EROs will need to provide taxpayers with documentation that has the PIN on it. Tax Preparation software should be capable of providing the taxpayer with a copy of the PIN used in their current tax return so that it will be available for them to use as an authenticator next year. As a suggestion, the PIN can be preprinted on the signature line of the tax return to avoid additional paper generation.

If the prior year information is unavailable, the taxpayer may be able to obtain an Electronic Filing PIN.

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their ERO PIN on all returns for this filing season. The first six positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any five digits except all zeros for the next five positions.

Will the ERO EFIN/PIN be acknowledged?

If the ERO EFIN/PIN is not present, the return will reject displaying an error reject code.

What is Form 8879, IRS e-file Signature Authorization?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

Where can a copy of Form 8879 be obtained?

Some tax preparation software includes Form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

Can the taxpayer give me their PIN verbally to enter in their electronic return?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization*, from the taxpayer before you submit the return or release it for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

Where can I find a list of ERO and taxpayer responsibilities when using the Self-Select PIN Method?

As an ERO, your responsibility is to provide the taxpayer with Form 8879 along with their return for review. You are required to generate or enter the header information, all five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer's PIN in Part II.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Frequently Asked Questions for an Electronic Return Originator - CONTINUED -

What is my responsibility as an ERO using Form 8879 when the taxpayer completed their own return?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II.

What is my responsibility as an ERO using Form 8879 when another return preparer completed the taxpayer's return?

As an ERO, your responsibility is to identify the paid preparer in the appropriate fields of the electronic return record, regardless of who prepared the return. For example, if a collected return is signed by a paid preparer, the ERO must enter the paid preparer's identifying information in the appropriate portion of the electronic return record. Complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II. Page 1 and 2 of the tax return should be retained until the end of the calendar year.

Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Form 4868 and Form 2350*, is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 and 2350. Form 8878 is included in some software packages. A copy can be obtained from the IRS website, keyword Form 8878. Spanish version, Form 8878-SP, is also available on the website.

Do I have to mail Form 8879 and Form 8878 to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later.

Is it acceptable for an Electronic Return Originator (ERO) to electronically image and store Form 8879 and Form 8878 and meet the document retention requirement?

Forms 8879 and 8878 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at Internal Revenue Bulletin 1997-13.

Why is a Form 8878 needed for Form 4868 filers if there is no signature requirement on Form 4868?

A Form 8878 is required by Form 4868 filers when they will make an electronic funds withdrawal and they want to authorize the ERO to enter the taxpayer's PIN. Form 8878 is not required for Form 4868 when there is no electronic funds withdrawal.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

.13 Practitioner PIN Method Questions and Answers

The Practitioner PIN method does not require the taxpayer to provide their Prior Year AGI amount or Prior Year PIN. When using the Practitioner PIN Method, taxpayers must always appropriately sign a completed signature authorization form. Taxpayers, who use the Practitioner PIN Method and enter their own PINs in the electronic return record after reviewing the completed return, must still appropriately sign the signature authorization form.

Who is eligible to use the Practitioner PIN Method?

The following taxpayers are eligible to use the Practitioner PIN Method:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ or 1040-SS(PR) for Tax Year 2011.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the American Possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing a Form 4868 (Extension of Time to File).

There is no age restriction on who can use the Practitioner PIN method; everyone is eligible to use the Practitioner PIN method.

What forms or supporting documents must the ERO submit with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return?

The following forms or supporting documentation must be attached to

Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation)
- Form 2848, *Power of Attorney and Declaration of Representative* (or POA that states the agent is granted authority to sign the return)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Computation of Investment Credit* (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, *Historic Preservation Certification Application (Part 2 - Description of Rehabilitation)*, with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, *Credit for Federal Tax paid on Fuels* (if certificate and/or reseller statement is required)-attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the seller
- Form 5713, *International Boycott Report*

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

-CONTINUED-

- Form 8283, *Non-Cash Charitable Contributions, Section A* (if any statement or qualified appraisal is required) or *Section B, Donated Property, and any related attachments* (including any qualified appraisal or partnership Form 8283)
- Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents* (or certain pages from a post-1984 decree or agreement, see instructions)
- Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* attach the certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, *Health Coverage Tax Credit, and all required attachments*
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

How long should an ERO retain and make available to the IRS the form 8453?

A copy of the Form 8453 and supporting documents that cannot be electronically transmitted are required to be retained until the end of the calendar year.

How does the Practitioner PIN Method benefit the ERO?

The Practitioner PIN Method offers an additional signature option for EROs to use in preparing and transmitting Form 1040, 1040A, 1040EZ or 1040-SS(PR) to IRS. Neither the Date of Birth nor the Prior Year Adjusted Gross Income amount or Prior Year PIN is needed to use the Practitioner PIN Method.

Where can I find a complete list of EROs and Taxpayer responsibilities when using the Practitioner PIN Method?

Responsibilities are located on page 2 of Form 8879, "*IRS e-file Signature Authorization*".

What is the purpose of Form 8879, "IRS e-file Signature Authorization"?

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

Where can I obtain a copy of Form 8879?

Some tax preparation software includes form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from the IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

Do I mail Form 8879, IRS e-file Signature Authorization, to the IRS?

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, which ever is later.

Are all taxpayers who file electronically required to pay any balance due electronically?

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, Payment Voucher. Form 8879, IRS e-file Signature Authorization, can not be used to transmit any payments.

Can the taxpayer use the same PIN next year?

Yes, or they may choose a new PIN.

Can two taxpayers select and use the same PIN to sign their return?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information provided to the IRS is used to verify the taxpayer's identity.

Do both taxpayers filing a joint return need a PIN?

Yes, each taxpayer must sign using a PIN.

Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone or a hazardous duty area, and the taxpayer does not have a power of attorney or other statement?

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

How do I know the IRS received the taxpayer's PIN?

When you receive your Acknowledgement Record, all accepted returns will have the PIN Presence Indicator. One of the following values will be returned:

- "1" = Practitioner PIN
- "2" = Self-Select PIN by Practitioner Used
- "3" = Self-Select PIN by Online Used
- "4" = State Only. No PIN
- "Blank" = Return Rejected with PIN

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

What is an ERO EFIN/PIN?

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any 5 digits, except all zeros, for the next five positions.

Where can I find the Error Reject Codes for the Practitioner PIN Method?

The Error Reject Codes can be found in the Publication 1346, "Electronic Return File Specifications and Record layouts for the Individual Income Tax Returns for TY2011", Part 1, Attachment 1.

If my client used the Practitioner PIN Method to sign their return, how is an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication submitted?

If your client uses the Practitioner PIN Method to sign their return, and is making an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication, an Election Explanation Record (ELC) must be used if there is no official form designed for the election. Your tax software, however, must support the Election Explanation Record. Practitioners should not attach a copy of the election to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.

Can the taxpayer verbally provide their PIN to be entered in their electronic record?

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, IRS e-file Signature Authorization, from the taxpayer before you submit the return or release it for transmission to the IRS.

Is it acceptable for the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

What is the EROs responsibility in using Form 8879 when the taxpayer has completed their own return and just need it transmitted?

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also system generate or manually assign the taxpayer PIN in Part II.

Can Form 8879 be used to request an extension of time to file?

No. Form 8879, IRS e-file Signature Authorization for Form 4868 or Form 2350, must be completed.

Why is Form 8878 needed for Form 4868 filers if there is no signature requirement on Form 4868?

A Form 8878 is required by Form 4868 filers when they need to make an Electronic funds Withdrawal and they want to authorize the ERO to enter the taxpayers PIN. Form 8878 is not required for Form 4868 when there is no Electronic Funds Withdrawal.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

Practitioner PIN Method Questions and Answers-CONTINUED-

Can a preparer enter the taxpayer's PIN on a Application for Extension of Time to File?

Yes. Form 8878, *IRS e-file Signature Authorization for Application for form 4868 and Form 2350*, is available for taxpayers to authorize the ERO to input their PIN on Forms 4868 or 2350. A copy can be obtained from IRS website, keyword 8878. A Spanish version, Form 8878-SP, is also available on the website.

NOTE: The Practitioner PIN Method can not be used when filing Form 2350.

What should I do if my client is unable to return to my office to input his/her PIN on an Application for an Extension of Time to file?

Your client may authorize you to input his/her PIN by completing form 8878. Provide this form to the taxpayer along with a copy of the extension of time to file application for their review. It is not necessary for both taxpayers e-filing a joint extension application to authorize the ERO to enter their taxpayer PIN. See additional instructions on form 8878.



Internal Revenue Service

PART 1

ATTACHMENTS 1-11

***Electronic Return
File Specifications for
Individual Income Tax Returns***

TAX YEAR 2011

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0001 o Page 1 of Form 1040, 1040A, 1040EZ, or 1040-SS (PR) must be present
 - o The Summary Record must be present.
- 0002 o Form 1040 - When More than Four Dependents Box (SEQ 0209), equals "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".
- 0003 o Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "201112" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "201112".
- 0004 o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, ones, twos, threes, fours, fives, sixes, sevens, eights or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
 - o Primary SSN (SEQ 0010) is a required field.
 - o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.
 - o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.
- 0005 o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.
- 0006 o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
 - o Primary Name Control (SEQ 0050) is a required field.
 - o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.
 - o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.
 - o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.
 - o See Section 7.01 for Name Control format.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0007
 - o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
 - o Street Address (SEQ 0080) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.
- 0008
 - o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
 - o Form 1040/1040A/1040-SS (PR) - Filing Status (SEQ 0130) is a required field.
- 0009
 - o State Record - The size of the fixed unformatted state record exceeds the maximum length.
- 0010
 - o Each field can contain only the type of data specified in its Field Description in Part 2 Record Layouts.
 - o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
 - o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
 - o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part 2 Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
 - o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
- 0011
 - o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.
- 0012
 - o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0013 o **RESERVED** - |
- |
- |

- 0014 o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 Record Layouts for "NO ENTRY" fields.)

- 0015 o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".

- 0016 o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0017 o Form 4137 - All of the following fields must be significant: Tip Income Name (SEQ 0010), Tip Income SSN (SEQ 0020), Employer's Name (SEQ *0030), Employer ID Number (SEQ +0035), and Tips Received (SEQ +0040).

- 0018 o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.

- 0019 o Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
 - o Exception: Bypass this check if Form 8888 is present.
 - o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".

- 0020 o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
 - o Name Line 1 (SEQ 0060) is a required field.
 - o If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0021 o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.

- 0022 o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
 - o State Abbreviation (SEQ 0087) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0023 o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - o City (SEQ 0083) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.

- 0024 o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/DPO/FPO Address), then City (SEQ 0083) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.

- 0025 o Schedule A - If Income Taxes Box (SEQ 0093) is significant, General Sales Taxes Box (SEQ 0095) must be blank and vice versa.

- 0026 o **RESERVED** -

- 0027 o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.
 - o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.

- 0028 o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.

- 0029 o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0030
- o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.
 - o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
 - o Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.
 - o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 5695, Form 8283, **Form 8820**, Form 8824, 8834 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Form 2441, Form 4562, Form 5329, **Form 5884-B**, Form 6251, Form 8082, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8697, Form 8801, Form 8835, Form 8862, and Form 8930.
 - Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1
 - Pages 2 and 3 are optional for Form 8582, **and Form 8621** but page 2 or 3 cannot be present without Page 1.
 - Form 3468 Page 1 can be present without Page 2 and Page 3. If Page 2 or Page 3 is present, then all pages must be submitted.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- o For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
 - o For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0030 o CONTINUED
 - o For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.
 - o For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ.
 - o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
 - o **For Form 5884B, this form can only be attached to form 1040.** |

- 0031 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.

- 0032 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.

- 0033 o Fields within a record cannot be longer than specified in Part 2 Record Layouts.
 - o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. See Section 7.02 for Name Line 1 format.

- 0034 o Record ID Group - For each record, significant data must be present in the Record ID Group.

- 0035 o Field Sequence Numbers can not be duplicated and must be in ascending order within each record. Field Sequence Numbers must be valid for that record.

- 0036 o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.

- 0037 o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).

- 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule B, Schedule EIC, |
Form W-2, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 2441, |
Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, |
Form 8862, Form 8863, Form 8880, Form 8888, Form 8917, Form 8930, |
Form 9465, Schedule R, FEC/Pension Record, Authentication Record, |
Preparer Note Record, Election Explanation Record, Regulatory |
Explanation Record and Form Payment.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0039 o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, Form 1310, Form 8379, Form 8833, Form 8862, Form 8888, Form 9465, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 0040 o State-Only - If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).
- o If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
- 0041 o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 0042 o State-Only Returns - No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.
- 0043 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).
- o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0044 o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:
- The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).
- 0045 o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part 2 Record Layouts and must not duplicate another Record ID Group.
- o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0046 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0047 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
- 0048 o Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).
- 0049 o Form 2106-EZ - A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's form must precede the secondary spouse's form.
- 0050 o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part 2 Record Layouts) is a Statement Reference, i.e., "STMbnn".
 - o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0051 o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0052 o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 0053 o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
- 0054 o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0055 o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.

- 0056 o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.

- 0057 o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0058 o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.

- 0059 o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.

- 0060 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.

- 0061 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.

- 0062 o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.

- 0063 o Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2","3", **or** "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. |

 (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)

- 0064 o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "2". |

- 0065 o Form 1040/1040A - When Exempt Spouse (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0066 o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
- See Part 2 Record Layouts for Field Numbers.
- 0066 o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.
- 0067 o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters, hyphen and spaces. A space or hyphen cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 0068 o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0069 o Form 1040/1040A/1040-SS (PR) - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).
- 0069 o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).
- 0069 o An ampersand (&) must be followed by a minimum of blank then alpha.
- 0070 o Form 1040 / 1040A - When Filing Status (SEQ 0130) equals "3" Tuition And Fees Deduction (SEQ 0705) cannot be significant.
- 0071 o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0072 o Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
- 0072 o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 0073 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.
- 0074 o Form 2441 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0075 o Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
 - o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form 1099-R; Form 8919; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.
 - o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R.
 - o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2.

- 0076 o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.

- 0077 o Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.

- 0078 o Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.

- 0079 o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.

- 0080 o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.

- 0081 o Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.

- 0082 o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.

- 0083 o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441.

- 0084 o Form 1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ 0290) Schedule R.

- 0085 o Schedule R - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0086 o Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.

- 0087 o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0400) from Form 6251.

- 0088 o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).

- 0089 o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.

 o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.

- 0090 o RESERVED - |

- 0091 o RESERVED

- 0092 o **RESERVED** - |
- |
- |

- 0093 o Form 2441 - EIN/SSN Type (SEQ 0045) must equal "S" or "E".

 o Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or "LAFCP" then EIN/SSN Type (SEQ 0045) may equal blank.

- 0094 o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.

- 0095 o Form 2441 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount (SEQ 0320), and Prior Yr. Expense Explan./Qual. Person Name & SSN (SEQ @0322) are present and there are no current year expenses.

 o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.

 o Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with Filing Status (SEQ 0130) of "2", then Primary Earned Income (SEQ 0260) or Spouse's Earned Income (SEQ 0270) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0096 o Form 1040/1040A - If Total Tax Before Credits and Other Taxes (SEQ 0920) of Form 1040 or Tax (SEQ 0860) of Form 1040A is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.

- 0097 o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must not be present.
 - o When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.

- 0098 o Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal **Total** Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).

- 0099 o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.

- 0100 o Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.

- 0101 o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).

- 0102 o Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0103 o Form 1040/1040A/1040EZ - Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Forms 1099 and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159), Withholding (SEQ 0130) on Forms W-2 and Withholding (SEQ 0050) on Forms W-2G.
- o Exception: Do not reject when withholdings on the tax form exceed withholdings statements by \$5.00 or less.
- 0104 o Form 1040/1040A/1040EZ - Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than Tax Form Wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and **Statutory Employee Earnings (SEQ 0198) of all Schedules C/C-EZ**).
- Exceptions:
- o a. (Tax Form) Do not reject when Form W-2 wages exceed Tax Form Wages by less than \$5.00.
- o b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) or statement equals "AB", "SNE" or "PYAB".
- o c. (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.
- 0105 o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).
- o Exception: Bypass this check if Form 8888 is present.
- 0106 o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: **Tot All Amounts Rental Rents Received (SEQ 1108); Tot All Amounts Royalty Rents Received (SEQ 1109); Tot All Amounts Total Payments Rental (SEQ 1111); Tot All Amounts Total Payments Royalty (SEQ 1112); Tot All Amounts Mortgage Interest (SEQ 1113); Tot All Amounts Deprec Expense (SEQ 1114); Tot All Amounts Total Expenses (SEQ 1115); Total Income (SEQ 1118); Total Losses (SEQ 1120); Total Income or Loss (SEQ 1150); Tot Part/S-Corp Income or Loss (SEQ 1765); Total Estate/Trust Net Income/Loss (SEQ 1945); Total Supplemental Income (Loss) (SEQ 2010); Farming/Fishing Share (SEQ 2020); or Net Rental Real Estate Income/Loss (SEQ 2030).**
- 0107 o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.
- o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) is equal to or greater than \$106,800.
- 0108 o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
- o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0109 o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
 - o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.

- 0110 o Form 1040 - If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.

- 0111 o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".

- 0112 o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0750), and Tax on Excess Accumulations (SEQ 0850).
 - o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.

- 0113 o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.

- 0114 o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.

- 0115 o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Unreported Social Security and Medicare Tax (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0300) from Form(s) 4137 and F1040 Social Security Medicare Tax on Wages (SEQ 0390) from Form(s) 8919.

- 0116 o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).

- 0117 o Schedule C - At least one of the following fields must be significant: **Total** Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0118 o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 0119 o Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin).
- o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.
- 0120 o Form 1040 - When F8936 Literal (SEQ 1147) equals "FORMb8936", F8936 Amount (SEQ 1148) must be significant and vice versa.
- o When Form 8936 Amount (SEQ 1148) is significant, Form 8936 must be present.
- 0121 o Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (SEQ 0495).
- 0122 o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 0123 o Form W-2 - The following fields must be significant: Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
- o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
- o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0124 ○ Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).

- 0125 ○ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).

- 0126 ○ Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1385, 1390, 1400, 1410 or 1420) is significant, then either PTIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
 - If PTIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
 - If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.

- 0127 ○ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.

- 0128 ○ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.

- 0129 ○ Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).

- 0130 ○ **RESERVED** -|

- 0131 ○ Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "DAUGHTER", "GRANDCHILD", or "SON". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0132 o Form 1040 - When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.

- 0133 o Schedule R - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.

- 0134 o **RESERVED** -|

- 0135 o Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.

- 0136 o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fisherman (SEQ 0180) from Form 2210F.
 - o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.

- 0137 o Form 2441 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.

- 0138 o Form 1040/1040A - Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).

- 0139 o Form W-2 - Employee SSN (SEQ 0035) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
 - o Exceptional processing for ITIN Returns Only:
ERC 0139 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer's TIN entered on the tax return must be disabled for ITIN returns only. The taxpayer TIN on Form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the auto-population feature need not be changed. See Attachment 9 to determine how to identify ITINs.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0140 o Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.
- 0141 o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), or Net Farm Profit or Loss (SEQ 0680).
- 0142 o Schedule F - Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".
- 0143 o Schedule F - Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.
- 0144 o RESERVED
- 0145 o Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.
- 0146 o Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.
- 0147 o Form 2210 - One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0170).
- 0148 o Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".
 - o Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".
- 0149 o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".
- 0150 o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0570) of Form 4255 must be significant.
 - o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 0151 o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.
- 0152 o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0153 o Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.
- 0154 o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.
- 0155 o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.
- 0156 o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.
- 0157 o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.
- 0158 o Form 1040 - If Specify Other Credits Literal (SEQ 1010) equals "Sch R", and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
 - o Form 1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
- 0159 o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal **\$9,500** when Secondary SSN (SEQ 0030) is not significant, and must equal **\$19,000** when Secondary SSN (SEQ 0030) is significant. |
- 0160 o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$11,600** when Secondary SSN (SEQ 0030) is significant. |
 - o When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$5,800** when the Secondary SSN (SEQ 0030) is NOT significant. |
- 0161 o Schedule SE - The following field must be positive : TP Received SS Retirement / Disability Benefits (SEQ 0035).
- 0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **\$464** and Adjusted Gross Income (SEQ 0750) must be less than **\$13,660** if Single, and cannot exceed **\$18,740** if Married Filing Jointly. |
 - o When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0163 o Schedule R - Only one of the following fields must be significant: Over 65 (SEQ 0010), Retired/Disabled (SEQ 0020), Both over 65 (SEQ 0030), Both Under 65, One Retired (SEQ 0040), Both Under 65, Both Retired (SEQ 0050), One Over 65, Other Retired (SEQ 0060), One Over 65, Other Not Retired (SEQ 0070), Over 65, Did Not Live With Spouse (SEQ 0080), or Under 65, Did Not Live With Spouse (SEQ 0090).

- 0164 o Form 1040/1040A - If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply:
 - o Form 8880 must be attached.

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

 - o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are \$55,500 for "Married Filing Jointly", \$41,625 for "Head of Household", and \$27,750 for "Single", "Married Filing Separately", and "Qualifying Widow(er)".

- 0165 o Form 8880 - If Credit for Qualified Retirement Savings (SEQ 200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.

- 0166 o Form 8880 - Neither Primary T/P Smaller of line 5 or \$2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or \$2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.

- 0167 o Form 9465 - Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.

- 0168 o Form 9465 - Monthly Payment (SEQ 0300) must be equal to or greater than \$25.

- 0169 o Form 1040 - The following field must be positive : Self-Employed Health Insurance Ded (SEQ 0670).

- 0170 o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Add Lines 17 and 20 (SEQ 0459) of first occurrence of Form 4684.

- 0171 o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) must equal Loss Equal to or Smaller than Gain (SEQ 1120) from all Forms 4684.

- 0172 o Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25,000.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0173 o Schedule A - If Mortgage Ins. Premiums (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be \$54,500 or less if Filing Status (SEQ 0130) of Form 1040 equals "3" and \$109,000 or less for all other Filing Status (SEQ 0130) of Form 1040.
- 0174 o **RESERVED** -|
- 0175 o Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.
- 0176 o Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded. Amount (SEQ 0723) or amounts from corresponding statement record.
- 0177 o Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed **\$3,150** unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040. |
- 0178 o Form 1040 - When Specify Other Credit Block (SEQ 1006) equals "X", Specify Other Credit Literal (SEQ 1010) must equal "8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", or "STMbnn".
- 0179 o Summary Record - Number of Worksheet Records (SEQ 0145) must equal the number of Worksheet Records computed by the IRS.
- 0180 o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
 - o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (SEQ 0630).
 - o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 0181 o Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
- 0182 o Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present. -|
-|
-|
-|
- 0183 o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0184 o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is significant, then Form 4835 must be present.
- 0185 o Schedule C/C-EZ - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.
- 0186 o Form 8829 - Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.
- 0187 o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0188 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
- 0189 o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Educator Expenses (SEQ 0623), Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Tuition and Fees Deduction (SEQ 0705), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded. Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735).
- 0190 o RESERVED
- 0191 o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0923), Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), Child Tax Credit (SEQ 0955), Residential Energy Credits (SEQ 0988) and Other Credits (SEQ 1015).
 - o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), and Child Tax Credit (SEQ 0955).
- 0192 o Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below.
 - o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).
 - o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).
- 0193 o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0194 o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).
- 0195 o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) must be significant, and vice versa.
- o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) from Schedule(s) SE. If **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.
- 0196 o Form 1040 - When Unreported Social Security and Medicare Tax (SEQ 1080) is significant, Form(s) 4137 or Form(s) 8919 must be present.
- o When F1040 Social Security Medicare Tax on Tips (SEQ 0300) of Form(s) 4137, or F1040 Social Security Medicare Tax on Wages (SEQ 0390) of Form 8919 is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 0197 o Schedule A - When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.
- 0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), Credit for Federal Tax on Fuels (SEQ 1200), Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).
- o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Additional Child Tax Credit (Form 8812) (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1231), and Excess SS Tax (SEQ 1241).
- 0199 o Schedule SE - When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMbnn". An explanation is required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0200 o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than **\$464**, Schedule EIC must be present. |

- 0201 o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077, 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 0200); and Number of Months (SEQ 0070, 0140, 0210).
 - o Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format.
 - o EXCEPTION: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must equal blank.

- 0202 o Schedule EIC - Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.

- 0203 o **Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER".** |

- 0204 o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1987**, the taxpayer is considered to be age 25 at the end of **2011**. |
 - o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1987**, the taxpayer is considered to be age 25 at the end of **2011**. |

- 0205 o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0206 o Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1993" (age 19 and older) and greater than "1987", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

- 0207 o **Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER" and Year of Birth (SEQ 0020, 0090, 0160) does not equal "2011", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07".**
 - o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

- 0208 o Schedule H - Cash Wages Paid Yearly - Yes (SEQ 0040) and Cash Wages Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank.

- 0209 o Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0210 o Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.

- 0211 o Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0212 o Schedule H - Name of State Where Unemployment **Cntrbtns** Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands. Refer to Attachment 3 for Standard Postal Service State Abbreviations.

- 0213 o Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0214 o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.

- 0215 o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".
 - o **Cash Wages Paid Qtrly - No** (SEQ 0060) and **Cash Wages Paid Qtrly - Yes** (SEQ 0065) cannot both equal "X".

 - o **Cash Wages Paid Qtrly - No** (SEQ 0150) and **Cash Wages Paid Qtrly - Yes** (SEQ 0155) cannot both equal "X".

- 0216 o Schedule EIC - Qualifying SSN - 1, - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.

- 0217 o Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) is less than **"1988"**, the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

- 0218 o Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) equals **"2011"**, the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12".
 - o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

- 0219 o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wages Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Paid Qtrly - Yes (SEQ 0065).

- 0220 o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wages Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wages Paid Qtrly - No (SEQ 0060).

- 0221 o **RESERVED**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0222 o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$3,094** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$36,052** if Single, Head of Household or Qualifying Widow(er) and less than **\$41,132** if Married Filing Jointly.
- o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, and Qualifying SSN - 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$5,112** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$40,964** if Single, Head of Household or Qualifying Widow(er) and less than **\$46,044** if Married Filing Jointly.
- o If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$5,751** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$43,998** if Single, Head of Household or Qualifying Widow(er) and less than **\$49,078** if Married Filing Jointly.
- 0223 o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.
- 0224 o Schedule H - If **Cash Wages Paid Yearly - No** (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wages Paid Qtrly - No (SEQ 0060) and Cash Wages Paid Qtrly - Yes (SEQ 0065) must be blank.
- 0225 o Schedule H - When Cash Wages Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,700.
- 0226 o Schedule H - When Cash Wages Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wages Paid Qtrly - No (SEQ 0060), and Cash Wages Paid Qtrly - Yes (SEQ 0065).
- 0227 o Schedule H - When Page 2 is present, Cash Wages Paid Qtrly - No (SEQ 0150) cannot equal "X".
- o When Page 2 is not present, Cash Wages Paid Qtrly - Yes (SEQ 0155) cannot equal "X".
- 0228 o Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).
- 0229 o Schedule H - When Page 2 is present, Total Taxes from Line **6** (SEQ 0520) must equal **Soc. Security, Medicare and Fed Income Tx Subtotal** (SEQ **0120**) from Page 1.
- 0230 o Form 1116 - When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1160, 1175, 1177 and 1180.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0231 o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200) where Section 901(j) Income (SEQ 0093) or Lump Sum Distributions (SEQ 0098) do not equal "X".
- o If more than one Form 1116 is present where Gross Foreign Tax Credit (SEQ 1090) is significant, then the first occurrence of Form 1116 must contain the (SEQ 1090) amount which is greater than or equal to all subsequent Forms 1116 with entries in (SEQ 1090) where Alt. Min Tax Literal (SEQ 0010) fields do not equal "AMT".
- o For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence equals "AMT".
- 0232 o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, or 0098.
- o When Alt. Min. Tax Literal (SEQ 0010) equals "AMT", only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, 0098, and only one Form 1116 for each category can be present.
- 0233 o Tax Form - When Direct Deposit - No (SEQ 1263) equals "X", Direct Deposit Information (SEQs 1272, 1274, 1276, and 1278) and (SEQ 0020, 0030, 0040 and 0060) of Form 8888 cannot be significant.
- o When Direct Deposit - Yes (SEQ 1262) equals "X", Routing Transit Number (SEQ 1272) of Tax Form or (SEQ 0020) of Form 8888 must be significant.
- 0234 o Tax Form - One of the following must equal "X": Direct Deposit - Yes (SEQ 1262) or Direct Deposit - No (SEQ 1263) and both cannot be blank and both cannot equal "X".
- 0235 o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.
- 0236 o Form 1040 - **When Form 5405, page 2 is present, Form 5405, Line 18 Amount (SEQ 1107) must equal Repayment Amount (SEQ 0470) from Form 5405, page 2 and vice versa.** |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0237 o Form 2106 - When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.

- o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.

- o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)

- o When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.

- 0238 o Schedule H - If Disability Amount (SEQ 0125) is present, then Disability Literal (SEQ 0127) must be present and vice versa.

- 0239 o Form 2441 - If Street Address 1 (SEQ +0020) or Street Address 2 (SEQ 0070) equals "SEEBW-2", then SSN/EIN 1 (SEQ *+0040), SSN/EIN Type 1 (SEQ +0045), Amount Paid 1 (SEQ 0050), SSN/EIN 2 (SEQ 0090), SSN/EIN Type 2 (SEQ 0095) and Amount Paid 2 (SEQ 0100) must be blank.

 Exception: When SEQ 0010 equals "STMBnn" and street address of statement data equals 'SEE W2" then omit the corresponding optional statement record for SEQ 0040, 0045 & 0050.

- 0240 o Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than \$5,000 and Net Profit (SEQ 0710) cannot be less than zero.

- 0241 o Schedule C-EZ - At least one of the following fields must be significant: **Total Gross Receipts** (SEQ 0200), Total Expenses (SEQ 0700), or Net Profit (SEQ 0710).

- 0242 o Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0243 o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.

 o Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.

- 0244 o **Schedule A - If Income Taxes Box (SEQ 0093) or General Sales Taxes Box (SEQ 0095) equals "X", then State & Local Income Taxes (SEQ 0090) must be significant and vice versa.**

- 0245 o Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0246 ○ Form 1040 - **When Household Employment Taxes from Sch. H Amount (SEQ 1105) is significant, it must equal Soc. Security, Medicare and Fed Income Tx Subtotal (SEQ 0120) or Total Combined Taxes Plus Futa Taxes (SEQ 0530) from Schedule H and vice versa.** |

- 0247 ○ **RESERVED** - |

- 0248 ○ RESERVED

- 0249 ○ RESERVED

- 0250 ○ RESERVED

- 0251 ○ Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.

- 0252 ○ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.

- 0253 ○ Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".

- 0254 ○ **Schedule C - If Merchant Card & Third Party Payments (SEQ 0193) and/or Gross Receipts/Sales Not Reported on 1a (SEQ 0194) are significant, then Statutory Employee Earnings (SEQ 0198) can not be significant on the same Schedule C and vice versa.** |

- 0255 ○ Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than \$1,900.

- 0256 ○ Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.

- 0257 ○ Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.

- 0258 ○ Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

- 0259 ○ **RESERVED** - |

- 0260 ○ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.

- 0261 ○ Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.

○ Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0295) from Form(s) 8814.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0262 o Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than \$950 and less than \$9,500.

- 0263 o Form 1040 - If Form 1040 Other Income (SEQ 0265) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.

- 0264 o Form 8814 - When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.

 o Form 8814 - When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.

- 0265 o Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.

- 0266 o Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

- 0267 o Form 8814 - Tax Amount Basis (SEQ 0275) cannot be less than zero. When the Tax Amount Basis (SEQ 0275) is greater than zero and less than \$950, Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or is greater than \$950, Form 8814 Tax (SEQ 0295) must equal \$95.

- 0268 o Form 1040 - If Form 8814 Literal (SEQ 0454) of Form 1040 is present, then Form 8814 must be present and Capital Gains/Loss (SEQ 0450) of Form 1040 must be significant.

- 0269 o RESERVED

- 0270 o Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.

- 0271 o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).

 o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).

- 0272 o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086).

- 0273 o RESERVED

- 0274 o RESERVED

- 0275 o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), or 10 Yr Method Average Tax (SEQ 0690).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0276 o Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.

- 0277 o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.

- 0278 o RESERVED

- 0279 o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":
Beneficiary of Qual Participant Yes Box (SEQ 0042) or Beneficiary of Qual Participant No Box (SEQ 0044);
Qual Age - Five Yr Member Yes Box (SEQ 0084) or
Qual Age - Five Yr Member No Box (SEQ 0086).

- 0280 o Schedule B - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.

- 0281 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.

- 0282 o Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero.

- 0283 o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than \$135,100. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than \$85,100.

- 0284 o RESERVED

- 0285 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0286 o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

- 0287 o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
 - o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.

- 0288 o Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).

- 0289 o **RESERVED** - |

- 0290 o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).
 - o Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).
 - o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).
 - o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2, Payer's State (SEQ 0024) of Form W-2G, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.

- 0291 o Form W-2 - Employer City (SEQ 0070) must contain at least three characters.

- 0292 o Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
 - o Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0293 ○ Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 0294 ○ Form W-2G - If Withholding (SEQ 0050) is greater than zero, then Gross Winnings (SEQ 0040) must be greater than Withholding (SEQ 0050) and Gross Winnings (SEQ 0040) must be reported as **Total Gross Receipts** (SEQ 0200) of Schedule C/C-EZ or and Other Income Amount (SEQ 0570) of Form 1040. When Gross Winnings (SEQ 0040) is reported as Other Income Amount (SEQ 0570) of Form 1040, then Type of Other Income must equal GAMBLING WINNINGS.
- 0295 ○ Form 1040 - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and **Total Gross Receipts** of Schedule C/C-EZ (SEQ 0200).
- Form 1040A - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).
- Form 1040EZ - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552).
- Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) or Farm Income (SEQ 0520) is significant (not equal zeroes).
- 0296 ○ Form 2441 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223) **and Qualified Expenses (SEQ 0215, 0225).**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0297 o Form 2441 - SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040/1040A.

- 0298 o Form 2441 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

- 0299 o Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2".
 o RAL Indicator (SEQ 1465) is a required field.

- 0300 o Form 1040/1040A/1040EZ - When Forms 1099 and AK Dividend W/H Literal (SEQ 1155) is significant, then Forms 1099 and AK Dividend W/H Amount (SEQ 1157) must be significant.

 o When Forms 1099 and AK Dividend W/H Amount (SEQ 1157) is significant, then Forms 1099 and AK Dividend W/H Literal (SEQ 1155) must be significant.

- 0301 o RESERVED

- 0302 o RESERVED

- 0303 o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).

 o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).

- 0304-0349 RESERVED for Electronically Transmitted Documents (ETD)

- 0350 o Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.

 o Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.

 o Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

- 0351 o Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.

- 0352 o Form 8853 - Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.

- 0353 o Form 1040 - If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.

 o If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0354 o Form 1040 - If F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 is present, then the corresponding F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 and Form 8853 must be present.
- If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 must equal "MEDbMSA" and then F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 must be present.
- 0355 o RESERVED
- 0356 o RESERVED
- 0357 o RESERVED
- 0358 o Form 8853 - If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279).
- 0359 o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal blank:
- Payments or Death Benefits - Yes (SEQ 0320)
- Payments or Death Benefits - No (SEQ 0330) and
- Insured Terminally Ill - Yes (SEQ 0340)
- Insured Terminally Ill - No (SEQ 0350).
- 0360 o Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
- o If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.
- 0361 o Form 1040 - If F8853 Literal (Archer MSA) (SEQ 1143) equals "MSA" and the corresponding F8853 Amount (Archer MSA) (SEQ 1144) is present, then Form 8853 must be present.
- o If Additional **20%** Tax (SEQ 0270) of Form 8853 is significant, then F8853 Literal (Archer MSA) (SEQ 1143) of Form 1040 must equal "MSA" and F8853 Amount (Archer MSA) (SEQ 1144) of Form 1040 must be present.
- 0362 o Form 1040 - If Archer MSA Ded. Literal (SEQ 0722) of Form 1040 is significant, then Archer MSA Ded. Amount (SEQ 0723) must be significant and Form 8853 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0363 o Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to **20%** Tax Box (SEQ 0260) and Additional **20%** Tax (SEQ 0270)

- 0364 o Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
 - o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.

- 0365 o RESERVED

- 0366 o RESERVED

- 0367 o RESERVED

- 0368 o RESERVED

- 0369 o RESERVED

- 0370 o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW", or "FOSTER CHILD" and the Dependent's age must be under 17.

- 0371 o RESERVED

- 0372 o Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STMbnn".

- 0373 o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1187) is significant, Form 8812 must be present.

- 0374 o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.

- 0375 o Form 1098C - When Form 1098C Date of Contribution (SEQ 0180) is present then the date must equal the current tax year.
 - o Form 1098C - When Form 1098C Date of Sale (SEQ 0220) is present then the date must equal the current tax year or the current processing year.

- 0376-0377 RESERVED for Electronically Transmitted Documents (ETD)

- 0378 o Form 8863 - If Ineligible for Refundable American Opp. Credit box (SEQ 0535) equals "X", then Refundable American Opportunity Credit (SEQ 0540) can not be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0379 ○ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
- 0380 ○ Form 8863 - Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) may be used only once to claim an education credit (American Opportunity or Lifetime Learning). No Student's SSN may be used in Part I (American Opportunity Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0381 ○ Form 8863 - If any field of a student line in Part I or Part II including statements, is significant, then all fields of the student line must be significant.
 - Each American Opportunity Credit student line includes Student's First Name (SEQ 0010, 0080, 0150), Student's Last Name (SEQ +0020, 0090, 0160), Student's Name Control (SEQ +0030, 0100, 0170), Student's SSN (SEQ +0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ *+0040, 0110, 0180 and amount from column c or Column e plus \$2000 (SEQ +0070, 0140, 0210)
 - Each Lifetime Learning Credit student line includes Student's First Name (SEQ *0250, 0290, 0330), Student's Last Name (SEQ +0260, 0300, 0340), Student's Name Control (SEQ +0270, 0310, 0350), Student's SSN (SEQ +0275, 0315, 0355), and Qualified Expenses (SEQ +0280, 0320, 0360). See Part I Section 8 for Statement Record format.
- 0382 ○ Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits (SEQ 0670) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.
- 0383 ○ Form 8863 - Each Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.
- 0384 ○ Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$180,000 for "Married Filing Joint" and \$90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".
 - When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0385 o Form 8863 - The following limit applies:
The American Opportunity Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ *+0040, 0110, 0180 statement) cannot exceed \$4000.

- 0386 o Form 1040 - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

- o Form 1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

- 0387 o Form 8863 - Tentative American Opportunity (SEQ 0211) cannot exceed an amount equal to \$2500 multiplied by the number of American Opportunity students in Part I. If the number of American Opportunity students is zero, Tentative American Opportunity Credit (SEQ 0211) cannot be positive.

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

- 0388 o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0702) is significant; the filing status cannot equal "Married Filing Separately".

- 0389 o Form 1040/1040A - Student Loan Interest Deduction (SEQ 0702) must not exceed \$2,500.

- 0390 o Schedule J - Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).

- One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).

- 0391 o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.

- 0392 o Schedule J - Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.

- 0393 o Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0394 o Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.

- 0395 o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.
 - o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.

- 0396 o Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
 - o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
 - o Type of Account (SEQ 0050) must equal "1" or "2".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0397
- o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 17.
 - o When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
 - o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
 - o The Requested Payment Date cannot be prior to the current processing date minus five days.
- 0398
- o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20120417, 20120615, 20120917, or 20130115.
 - o If the process date is prior to January 16, 2012, the Requested Payment Date (SEQ 0080) must be 20120417, 20120615 or 20120917.
 - o If the processing date is January 16, 2012 through April 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120417, 20120615, 20120917 or 20130115.
 - o If the processing date is April 23, 2012 through June 20, 2012, the Requested Payment Date (SEQ 0080) must be 20120615, 20120917, or 20130115.
 - o If the processing date is June 21, 2012 through September 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120917 or 20130115.
 - o If the process date is September 23, 2012 through October 20, 2012, the Requested Payment Date (SEQ 0080) must be 20130115.
 - o The process date cannot be greater than October 20, 2012.
- 0399
- o State Record (State-Only Returns) - The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.
- 0400
- o State Record - The Generic Record must be present in the state data packet.
 - o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 0401
- o State Record - The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.
 - o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
 - o Exception: State-Only returns with State Abbreviation (SEQ 0095) that equal to "AS", "GU", "MP", "PR", or "VI" must be processed in Austin.
- 0402
- o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0403 o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

- 0404 o State Record - The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

- 0405 o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).

- 0406 o The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.

o Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

- 0407 o State Record - The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

- 0408 o State Record - When Online-State-Return (SEQ 0049) of the Generic Record equals "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

- 0409 o Form 1040/1040A/1040EZ - When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC", and the FEC/Pension Record must be present.

- 0410 o State-Only Record - If the RTN is present, it must be present on the Financial Organization Master File (FOMF).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0411 o FEC/Pension Record - The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form
or
The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.

- 0412 o FEC/Pension Record - The following fields must be significant:
Street Address (SEQ 0050) and City (SEQ 0060),
and
The following fields must be significant:
State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080)
or
Foreign Country (SEQ 0110).

- 0413 o FEC/Pension Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.

- 0414 o FEC/Pension Record - The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".

- 0415 o FEC/Pension Record - If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US"
and
If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0416 o Summary Record - Number of FEC/Pension Records (SEQ 0075) must equal the number of FEC/Pension Records computed by the IRS.
- 0417 o Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.
- 0418 o Form 1040/1040A/1040EZ - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC/Pension Record(s).
- 0419 o State Record - If Address Ind (SEQ 0097) on the Tax Return equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

- 0420 o Form 1040 - When Credit for Federal Tax on Fuels (SEQ 1200) is significant, must equal Total Income Tax Credit Amount (SEQ 4360) of Form 4136.
- 0421 o Form 4136 - When Aviation Rate Kerosene 1 Credit Amt (SEQ 0435) is greater than zero, then Aviation Rate Kerosene 1 Gallons (SEQ 0430) must be significant.
- 0422 o Form 4136 - When Aviation Rate Kerosene 2 Credit Amt (SEQ 0450) is greater than zero, then Aviation Rate Kerosene 2 Gallons (SEQ 0445) must be significant.
- 0423 o Form 1040/1040A - When Taxable Foreign Pensions Amount (SEQ 0490) is significant, Foreign Employer Pension Literal (SEQ 0488) must equal "FEP", and the FEC/Pension Record must be present.
- 0424 o Form 1040/1040A - Taxable Foreign Pensions Amount (SEQ 0490) must equal the total of Taxable Foreign Pension Amount (SEQ 0240) from the FEC/Pension Record(s).
- 0425 o **Form 8938 - Only one of the following can be equal to "X": Specified Individual - Married filing joint return (SEQ 0140), Specified Individual - Other Individual (SEQ 0150), Specified Domestic Entity - Partnership (SEQ 0160), Specified Domestic Entity - Corporation (SEQ 0170), Specified Domestic Entity - Trust (SEQ 0180), and Specified Domestic Entity - Estate (SEQ 0190).**
- 0426 o Form 1040 - Other Payments (SEQ 1210) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Current Year Refundable Credit Amount (SEQ 0279) from Form 8801, plus positive amounts only of Health Coverage Tax Credit (SEQ 0250) from Form 8885.
- 0427 o **Form 8938 - Only one of the following can be equal to "X": Type of Account - Deposit (SEQ 0210), Type of Account - Custodial (SEQ 0220).**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0428 o Form 1040 - When Form 4137 Block (SEQ 1085) equals "X", Form 4137 must be present.

- 0429 o RESERVED

- 0430 o State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State-Only 1040 equals "3" it must be processed at Austin.

- 0431 o **Form 8938 - Only one of the following can be significant: Maximum Value - \$0 - \$50,000 (SEQ 0470), Maximum Value - \$50,001 - \$100,000 (SEQ 0480), Maximum Value - \$100,001- \$150,000 (SEQ 0490), Maximum Value - \$150,001 - \$200,000 (SEQ 0500) or More than \$200,000 List Value (SEQ 0510).**

- 0432 o **Form 8938 - Only one of the following can be equal to "X" : Type of Foreign Entity - Partnership (SEQ 0630), Type of Foreign Entity - Corporation (SEQ 0640), Type of Foreign Entity - Trust (SEQ 0650), and Type of Foreign Entity - Estate (SEQ 0660).**

- 0433 o **Form 8938 - Only one of the following can be equal to "X": Type of Issuer or Counterparty - Individual (SEQ 0760), Type of Issuer or Counterparty - Partnership (SEQ 0770), Type of Issuer or Counterparty - Corporation (SEQ 0780), Type of Issuer or Counterparty - Trust (SEQ 0790), and Type of Issuer or Counterparty - Estate (SEQ 0800).**

- 0434 RESERVED

- 0435 o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000.
 - o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000.

- 0436 o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.
 - o When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.

- 0437 o Form 8582-CR - Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.

- 0438 o Summary Record - For Online Returns, the IP Address (SEQ 0190) cannot contain an Ipv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.

- 0439 o If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).

- 0440 o RESERVED

- 0441 o Summary Record - For Online Returns, IP Address (SEQ 0190) cannot contain an Ipv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0442 o Form 8938 - When one Form 8938 is present Identifying Number of Taxpayer (SEQ 0020) of Form 8938 must be significant and must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 8938 are present, the Identifying Number (SEQ 0020) of the first form 8938 must equal Primary SSN (SEQ 0010) of the Form 1040 and Identifying Number (SEQ 0020) of the second Form 8938 must equal Secondary SSN (SEQ 0030) of the Form 1040. Identifying Number (SEQ 0020) of the second Form 8938 can not equal the Identifying Number of the Taxpayer (SEQ 0020) of the first Form 8938.
- 0443 RESERVED
- 0444 o The size of the fixed record is not correct. The byte count on any incoming Fixed Length record must match the fixed length byte count stated number in the form's corresponding Pub.1346 record layout.
- 0445-0446 RESERVED
- 0447 o Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received.
- 0448 o Form 1040/1040A - If taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction.
- o Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.
- 0449 o Form 8606 - The Qualified First-Time Homebuyer **Expenses** (SEQ 0361) cannot be greater than \$10,000.
- 0450 o Form 8606 - Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.
- 0451 o Form 8606 - Nondeductible IRA Name (SEQ 0009) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- o Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0452 o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
 - o When two Forms 2555/2555EZ are present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).

- 0453 o Form 2555EZ - When Total Foreign Earned Income (SEQ 1210) exceeds **\$92,900**, Form 2555EZ cannot be filed. |

- 0454 o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.

- 0455 o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
 - o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed **\$92,900** Total Foreign Earned Income (SEQ 1210). |

- 0456 o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.

When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present.

- 0457 o Form 1040 - The total of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the product of the following fields: (Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Forms 2555 plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555-EZ) multiplied by negative 1 (x-1).

- 0458 o Form 1040 - When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present.

- 0459 o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0721) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0460 o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year
or
When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (e.g., 20111031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20100101).

o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year
or
When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (e.g., 20111031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20100101).

- 0461 o Form 2555 - Statement to Authorities - Yes (SEQ 0300) and Req'd to Pay Income Tax - No (SEQ 0330) cannot both be significant.

- 0462 o Form 2555 - If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).

- 0463 o Form 2555 - Taxpayer Foreign Street Address (SEQ 0011), Taxpayer Foreign City (SEQ 0012), and Taxpayer Foreign Country (SEQ 0015) must be significant. Country Code (SEQ 0018) must be significant and equal to a valid Country code.

o Form 2555EZ - Taxpayer Foreign Street Address (SEQ 0111), Taxpayer Foreign City (SEQ 0112), and Taxpayer Foreign Country (SEQ 0115) must be significant. Country Code (SEQ 0118) must be significant and equal to a valid Country code.

o Refer to Attachment 10 for Country Codes.

- 0464 o Form 2555 - If Separate Foreign Residence - Yes (SEQ 0170) is significant, then Yes - City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.
Exception: When (SEQ 0190) equals "STMbnn".

- 0465 o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0466 o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).

- 0467 o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.

- 0468 o Form 2555EZ - If Physically Present - Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.

- 0469 o Form 2555EZ - Tax Home Test - Yes (SEQ 0090) must be significant.

- 0470 o Form 2555EZ - For each of the following, only one box can equal "X":
 Bona Fide Residence - Yes (SEQ 0010) or Bona Fide Residence - No (SEQ 0020);
 Physically Present - Yes (SEQ 0050) or Physically Present - No (SEQ 0060);
 Revoked Exclusions - Yes (SEQ 0220) or Revoked Exclusions - No (SEQ 0230).

 o If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions - Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant.

- 0471 o RESERVED

- 0472 o Form 2555/2555EZ - Must be processed at the Austin Submission Processing Center.

- 0473 o Form 2555 - When Allocable Deductions (SEQ 1250) is significant, Allocable Deductions Computation (SEQ 1240) must equal "STMbnn".

- 0474 o Form 2555 - If Date Bona Fide Residence Began (SEQ 0220) is significant, then Date Bona Fide Residence Ended (SEQ 0225) must be significant and vice versa.

 o Form 2555 - Date Bona Fide Residence Ended (SEQ 0225) can not exceed the current processing date.

 o Form 2555EZ - If Date Bona Fide Residence Began (SEQ 0030) is significant, then Date Bona Fide Residence Ended (SEQ 0040) must be significant and vice versa.

 o Form 2555EZ - Date Bona Fide Residence Ended (SEQ 0040) can not exceed the current processing date.

 o Note: The literal "CONTINUE" equals the current processing date.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0475 o Form 2555 - If Physical Presence Test FROM (SEQ 0530) is significant, then Physical Presence Test THROUGH (SEQ 0540) must be significant and vice versa.
- o Form 2555 - Physical Presence Test THROUGH (SEQ 0540) can not exceed the current processing date.
- o Form 2555EZ - If Physical Presence Test FROM (SEQ 0070) is significant, then Physical Presence Test THROUGH (SEQ 0080) must be significant and vice versa.
- o Form 2555EZ - Physical Presence Test THROUGH (SEQ 0080) can not exceed the current processing date.
- o Note: The literal "CONTINUE" equals the current processing date.

- 0476 o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1, -2 and -3 (SEQ 0045, 0115, 0185).

- 0477 o Form 2555 - If Date Bona Fide Residence Began (SEQ 0220) is significant, then Physical Presence Test FROM (SEQ 0530) cannot be significant and vice versa.
- o Form 2555 - Either Date Bona Fide Residence Began (SEQ 0220) or Physical Presence Test FROM (SEQ 0530) must be significant.
- o Form 2555EZ - If Date Bona Fide Residence Began (SEQ 0030) is significant, then Physical Presence Test FROM (SEQ 0070) cannot be significant and vice versa.
- o Form 2555EZ - Either Date Bona Fide Residence Began (SEQ 0030) or Physical Presence Test FROM (SEQ 0070) must be significant.

- 0478 o Form 2555 - The total number of days from Physical Presence Test FROM (SEQ 0530) to Physical Presence Test THROUGH (SEQ 0540) must be at least 330 days'
- Exception: If Waiver (SEQ 0008) and Waiver Explanation (SEQ @0009) are both significant.
- o Form 2555EZ - The total number of days from Physical Presence Test FROM (SEQ 0070) to Physical Presence Test THROUGH (SEQ 0080) must be at least 330 days.
- o Note: The literal "CONTINUE" equals the current processing date.

- 0479 o Form 5695 - If maximum credit amount (SEQ 0127) equals **\$1,000** then more than one main home (SEQ 0129) must be significant. |

- 0480 o RESERVED

- 0481 o RESERVED

- 0482 o RESERVED

- 0483 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0484 o RESERVED
- 0485 o RESERVED
- 0486 o RESERVED
- 0487 o RESERVED
- 0488 o RESERVED
- 0489 o Form 5695 - Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$500** when More than One Main Home (SEQ 0129) is not significant and Filing Status (SEQ 0130) of Form 1040 equals "2". |
- o Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$1,000** when More than One Main Home (SEQ 0129) equals "X" and Filing Status (SEQ 0130) of Form 1040 equals "2". Form 5695 must be present for both the primary and secondary taxpayer. |
- o Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$500** when the Filing Status (SEQ 0130) of Form 1040 is other than "2". |
- 0490 o Summary Record - If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.
- 0491 o Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
- 0492 o Form 1040 - When Residential Energy Credits (SEQ 0988) is significant, it must equal Nonbusiness Energy Property Credit (SEQ 0175) plus Residential Energy Efficient Property Credit (SEQ 0335) of Form 5695.
- o When Residential Energy Credits (SEQ 0988) is significant, Form 5695 must be present.
- 0493 o Summary Record - Software Identification Number (SEQ 0230) must be present.
- 0494 o Form 1040 - If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
- 0495 o Form 1040 - If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.
- o Form 1040 - If Filing Status (SEQ 0130) equals "2", then two Forms 4563 can be present.
- 0496 o Form 4563 - When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0497 o Form 5695 - When Filing Status (SEQ 0130) of Form 1040 equals "2", a maximum of one Form 5695 may be present per individual (primary or secondary) on the return. The Identifying Number of Taxpayer (SEQ 0010) of each Form 5695 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When both the primary and secondary taxpayer has a Form 5695 present, the primary spouse's form must precede the secondary spouse's form.

- 0498 o Form 5695 - When Filing Status (SEQ 0130) of the Form 1040 equals "2", and there are two occurrences of Form 5695 (One Primary/One Secondary) the Second occurrence can only contain entries in the following fields: Main Home Located in United States - Yes (SEQ 0020, **Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction - Yes (SEQ 0040) or New Main Home Construction - No (SEQ 0042), 2006 Credit (SEQ 0044), 2007 Credit (SEQ 0046), 2009 Credit (SEQ 0048), 2010 Credit (SEQ 0050), Add Lines 2a through 2d (SEQ 0052), Reduce Heat Loss/Gain in Your Home (SEQ 0054), Exterior Doors (SEQ 0060), Metal/Asphalt Roof (SEQ 0070), Exterior Windows/Skylights (SEQ 0072), Amount from Window Expense Worksheet (SEQ 0074), Subtract Line 3f from Line 3e (SEQ 0076), Smaller of Line 3d or Line 3g (SEQ 0078), Add Lines 3a, 3b, 3c and 3h (SEQ 0080), Multiply Line 4 by 10% (SEQ 0082), Energy-Efficient Building Property (SEQ 0084), Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090), Advanced Main Air Circulating Fan (SEQ 0100), Add Lines 6a through 6c (SEQ 0110) and Add Lines 5 and 7 (SEQ 0125).**

- 0499 o The Employer Identification Number (SEQ 0040) of Form W-2, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record is invalid for processing an Individual e-filed return.

- 0500 o Tax Form - Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.

- 0501 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.

- 0502 o Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, Company or Trust Identification Number (SEQ 0120) of Form 2439, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record must match data from the IRS Master File.

- o Note: Form 1099-R is ONLY required when federal income tax is withheld.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0503 o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File
or
If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.

- 0504 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.

o Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) and corresponding Qualifying Child Name Control (SEQ +0172, 0182, 0192, 0202) must match data from the IRS Master File.

- 0505 o Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439, or Employer EIN (SEQ 0200) of 499R-2/W-2PR Record was issued in the current processing year.

- 0506 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC was previously used for the same purpose.

- 0507 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.

o Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) was previously used for the same purpose.

- 0508 o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 - Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.

- 0509 o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN or as a Form 1040-SS (PR) Qualifying Child SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return; or Form 1040-SS (PR) Qualifying Child SSN was used as a Secondary SSN on a previous or current return.

- 0510 o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 or Qualifying Child on Form 1040-SS(PR) (SEQ 0175, 0185, 0195, 0205) on another return.

o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on that return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0511 o Primary SSN (SEQ 0010) was used with Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".

- 0512 o Form 8863 - Student's Name Control (SEQ +0030, 0100, 0170, +0270, 0310, 0350) and corresponding Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) must match data from the IRS Master File.

- 0513 o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.

- 0514 o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.

- 0515 o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.

- 0516 o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.

- 0517 o Secondary SSN (SEQ 0030) and the Spouses's Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.

- 0518 o Form 1310 - The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.

- 0519 o Form 8697 - **If significant**, Employer Identification Number of Entity (SEQ 0150) must match data from the IRS Master File. |

- 0520 o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.

- 0521 o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0522 o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.
- Exceptions:
- o Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.
- 0523 o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.
- Exceptions:
- o Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.
- 0524 o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 do not match data from the IRS Master File.
- 0525 o RESERVED
- 0526 o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.
- 0527 o RESERVED
- 0528 o Form 8863 - Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) was previously used to claim Education Credit on another tax return.
- 0529 o Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
- 0530 o RESERVED
- 0531 o Tax Form - A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).
- 0532 o Tax Form - A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0533 o Form 1040/1040A - A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
- o Form 1040-SS (PR) - A Date of Death is present on IRS records for one or more of the Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205 and/or statement records).
- 0534 o Schedule EIC - A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN - 1, - 2 or - 3 (SEQ 0015, 0085, 0155).
- 0535 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security Administration.
- 0536 o RESERVED
- 0537 o RESERVED
- 0538-0540 RESERVED
- 0541 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.
- o When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.
- o EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.
- 0542-0543 RESERVED
- 0544 o Form 1040/1040A/1040-SS (PR) - If the Primary SSN (SEQ 0010) was claimed as a Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.
- 0545 o RESERVED
- 0546 o Form 5405- First-Time Homebuyer Credit Repayment Amount (SEQ 0470) cannot exceed the amount of First-Time Homebuyer Credit Received.
- 0547-0562 RESERVED
- 0563 o Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.
- o Form 1040-SS (PR) - Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205) was previously used for Child Tax Credit (SEQ 0955).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0564-0599 RESERVED

0600 o Form 1040/1040A/104EZ - IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.

o Note: The IRS may request additional verification in addition to the completed Form 8862.

0601 o RESERVED

0602 o Form 8862 - Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.

0603 o Tax Forms - The Primary SSN (SEQ 0010) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.

0604 o Tax Forms - The Secondary SSN (SEQ 0030) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.

0605 o RESERVED

0606 o Form 1040/1040A/104EZ - IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.

0607 o Form 8866 - If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).

0608 o Form 5884-B - Add Col. (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) of F5884-B page 1 must be significant.

0609 o Form 5884-B - When Add col (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) is significant, then it must equal the sum of Smaller of line 8-1 (SEQ 0090) and Smaller of line 7 and line 8-2 (SEQ 0170) and Smaller of line 7 or line 8-3 (SEQ 0250) and Smaller of line 7 or line 8-4 (SEQ 0390) and Smaller of 7 or line 8-5 (SEQ 0470) and Smaller of line 7 or line 8-6 (SEQ 0550) and Smaller of line 7 or line 8-7 (SEQ 0630) and Smaller of line 7 or line 8-8 (SEQ 0710) and Smaller of line 7 or line 8-9 (SEQ 0790) and Smaller of line 7 or line 8-10 (SEQ 0870) and Smaller of line 7 or line 8-11 (SEQ 0950) and Smaller of line 7 or line 8-12 (SEQ 1030).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0610 o Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: **Foreign Country (SEQ 0061)**, Foreign Street Address (SEQ 0062), **Foreign Province/County (SEQ 0063)**, **Foreign City/State (SEQ 0064)**, and **Foreign Postal Code (SEQ 0067)**; and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).
 - o If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: **Foreign Country (SEQ 0061)**, Foreign Street Address (SEQ 0062), **Foreign Province/County (SEQ 0063)**, **Foreign City/State (SEQ 0064)** and **Foreign Postal Code (SEQ 0067)**.

- 0611 o Tax Form - Foreign **Province/County (SEQ 0063)** and **Foreign City/State (SEQ 0064)** must be left justified and must contain a minimum of three alpha characters. The only special characters permitted are space, hyphen (-), and slash (/).

- 0612 o Tax Form - **Foreign Street Address (SEQ 0062)** and **Foreign Postal Code (SEQ 0067)** are alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

- 0613 o Tax Form - Foreign Country **Name (SEQ 0061)** must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.

- 0614 o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".

- 0615 o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891, then the return must be processed at Austin Submission Processing Center.
 - o Form 1040-SS (PR) must be processed at Austin Submission Processing Center.

- 0616 o Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
 - o Form W-2G - When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).
 - o Form 1099-R - When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).

- 0617 o Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.

- 0618 o **Form 5884-B - If Retained Worker's SSN -1 (SEQ 0020) equals "STMbnn" then Form 5884-B Page 2 cannot be present.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0619 o Form 8379 - First Injured Spouse Box (SEQ 0159) and Second Injured Spouse Box (SEQ 0172) cannot both equal "X" and cannot both equal blank.

- 0620 o Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0159) or Second Injured Spouse Box (SEQ 0172), and either Community Property State-Yes Box (SEQ 0085) or Community Property State-No Box (SEQ 0095).

- 0621 o Form 8379 - When Community Property State Yes Box (SEQ 0085) equals "X", one or more of the following community state's abbreviation must be significant:
 - SEQ 0096 Community Property State Abbreviation for Arizona;
 - SEQ 0097 Community Property State Abbreviation for California;
 - SEQ 0098 Community Property State Abbreviation for Idaho;
 - SEQ 0099 Community Property State Abbreviation for Louisiana;
 - SEQ 0101 Community Property State Abbreviation for Nevada;
 - SEQ 0102 Community Property State Abbreviation for New Mexico;
 - SEQ 0103 Community Property State Abbreviation for Texas;
 - SEQ 0104 Community Property State Abbreviation for Washington;
 - and/or
 - SEQ 0105 Community Property State Abbreviation for Wisconsin.

- o See Attachment 5 - Community Property States Abbreviations

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0622 ○ Form 8379 - When Total Other Income-Joint Return (SEQ 0210) is significant, then it must equal the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230).
- If Total Other Income - Injured Spouse (SEQ 0220) is significant, then Total Other Income - Joint return (SEQ 0210) and Total Other Income - Other Spouse (SEQ 0230) must also be significant.
 - If Total Other Income - Other Spouse (SEQ 0230) is significant, then Total Other Income - Joint Return (SEQ 0210) and Total Other Income - Injured Spouse (SEQ 0220) must also be significant.
- 0623 ○ Form 8379 - When Wages - Joint Return (SEQ 0188) is significant, then it must equal the sum of Wages - Injured Spouse (SEQ 0190) and Wages - Other Spouse (SEQ 0200).
- If Wages - Injured Spouse (SEQ 0190) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Other Spouse (SEQ 0200) must also be significant.
 - If Wages - Other Spouse (SEQ 0200) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Injured Spouse (SEQ 0190) must also be significant.
- 0624 ○ Form 8379 - When Standard or Itemized Deduction-Joint Return (SEQ 0540) is significant, then it must equal the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560).
- If Standard or Itemized Deduction - Injured Spouse (SEQ 0550) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized deduction - Other Spouse (SEQ 0560) must also be significant.
 - If Standard or Itemized Deduction - Other Spouse (SEQ 0560) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized Deduction - Injured Spouse (SEQ 0550) must also be significant.
- 0625 ○ Form 8379 - When Exemptions - Joint Return (SEQ 0570) is significant, then it must equal the Sum of Exemptions - Injured Spouse (SEQ 0580) and Exemptions - Other Spouse (SEQ 0590).
- If Exemptions - Injured Spouse (SEQ 0580) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Other Spouse (SEQ 0590) must also be significant.
 - If Exemptions - Other Spouse (SEQ 0590) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Injured Spouse (SEQ 0580) must also be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0626 ○ Form 8379 - When Credits-Joint Return (SEQ 0600) is **significant**, then **it must equal** the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620).
- **If Credits-Injured Spouse (SEQ 0610) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Other Spouse (SEQ 0620) must also be significant.**
 - **If Credits - Other Spouse (SEQ 0620) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Injured Spouse (SEQ 0610) must also be significant.**
- 0627 ○ **Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, then it must equal the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710).**
- **If Estimated Tax Payments - Injured Spouse (SEQ 0700) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Other Spouse (SEQ 0710) must also be significant.**
 - **If Estimated Tax Payments - Other Spouse (SEQ 0710) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Injured Spouse (SEQ 0700) must also be significant.**
- 0628 ○ Form 8379 - When Form 8379 is present, Form 2555/2555EZ, 8833, 8854, 8888 and 8891 must not be present.
- 0629 ○ Form 8379 - When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign **Country** (SEQ **0061**), Foreign **Street**(SEQ **0062**), Foreign **Province/County** (SEQ **0063**), **Foreign City/State** (SEQ **0064**), and **Foreign Postal Code** (SEQ **0067**).
- 0630 ○ Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal "AS", "GU", "MP", "PR", or "VI".
- When Form 8379 is present, 4563, 5074, and 8689 must not be present.
- 0631 ○ Form 8379 - When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0632
- o Form 5471 - When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".
 - o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
 - o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
 - o When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
 - o When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
 - o When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
 - o When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".
 - o When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
 - o When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
 - o When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
 - o When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
 - o When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".
 - o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
 - o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
- 0633
- o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0634 ○ Form 8379 - When Adjustments to Income - Joint Return (SEQ 0480) is significant, then it must equal the sum of Adjustments to Income - Injured Spouse (SEQ 0490) and Adjustments to Income - Other Spouse (SEQ 0500).
 - If Adjustments to Income - Injured Spouse (SEQ 0490) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to Income - Other Spouse (SEQ 0500) must also be significant.
 - If Adjustments to Income - Other Spouse (SEQ 0500) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to Income - Injured Spouse (SEQ 0490) must also be significant.

- 0635 ○ Form 8379 - When Other Taxes - Joint Return (SEQ 0630) is significant, then it must equal the sum of Other Taxes - Injured Spouse (SEQ 0640) and Other Taxes - Other Spouse (SEQ 0650).
 - If Other Taxes - Injured Spouse (SEQ 0640) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Other Spouse (SEQ 0650) must also be significant.
 - If Other Taxes - Other Spouse (SEQ 0650) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Injured Spouse (SEQ 0640) must also be significant.

- 0636 ○ Form 8865 - For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.

- 0637 ○ Form 8865 - Business Activity Code (SEQ 0690) must be within the valid range (111100 - 813000).

- 0638 ○ Form 8865 - When Owns Constructive Interest (SEQ 1045) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).

- 0639 ○ Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.

- 0640 ○ Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0641 o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 0642 o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300).
- 0643 o Form 8865 - When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 0644 o Form 8865 - When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.
- 0645 o **Form 8379 - When Federal Income Tax Withheld - Joint Return (SEQ 0660) is significant, then it must equal the sum of Federal Income Tax Withheld - Injured Spouse (SEQ 0670) and Federal Income Tax Withheld - Other Spouse (SEQ 0680).**
 - **If Federal Income Tax Withheld - Injured Spouse (SEQ 0670) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Other Spouse (SEQ 0680) must also be significant.**
 - **If Federal Income Tax Withheld - Other Spouse (SEQ 0680) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Injured Spouse (SEQ 0670) must also be significant.**
- 0646 o Form 8865 - When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.
- 0647 o Form 8865 - When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present.
- 0648 o Form 8865 - When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0649 ○ Form 5884-B - Identifying Number of taxpayer (SEQ 0010) on the Form 5884-B must be significant and equal To Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) from Form 1040.
- 0650 ○ RESERVED
- 0651 ○ Form 5884-B - If any field of the following "retained worker group" significant, then all fields in that group must be significant: Multiply line 3 by 80%(SEQ 0050, 0130, 0210, 0350, 0430, 0510, 0590, 0670, 0750, 0830 and 0990), Retained Worker SSN(SEQ 0020, 0100, 0180, 0320, 0400, 0480, 0560, 0640, 0720, 0810, 0880, 0960), First Date of Employment for Worker(SEQ 0030, 0110, 0190, 0330, 0410, 0490, 0570, 0650, 0730, 0890 and 0970), Retained Workers' Wages 1st 26 Weeks of Employment(SEQ 0040, 0120, 0200, 0340, 0420, 0500, 0580, 0740, 0820, 0900 and 0980), Retained Workers' Wages 2nd 26 Weeks of Employment(SEQ 0060, 0140, 0220, 0360, 0440, 0520, 0600, 0680, 0760, 0840, 0920 and 1000), Add lines 3 and 5(SEQ 0070, 0150, 0230, 0370, 0450, 0530, 0610, 0690, 0770, 0850, 0930 and 1010), Multiply line 6 by 6.2%(SEQ 0080, 0160, 0240, 0380, 0460 0540, 0620, 0700, 0780 and 0860), and Smaller of Line 7 or Line 8(SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0850 and 1030).
- 0652 ○ Form 5884-B If any field Smaller of Line 7 or Line 8 (SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0950 and 1030) is significant then Add Col (a) thru (c) on Line 9 (Part I & Part II) (SEQ 0260 must be significant and equal the total of all Line 9 columns (a) thru (c)).
- 0653 ○ Form 8586 - If Current Year Credit before 2008 (SEQ 0110) or Current Year Credit after 2007 (SEQ 0260) is significant, one or more Forms 8609-A must be present.
- 0654 ○ Form 8586 - If Number of Forms 8609-A Attached before 2008 (SEQ 0020) or Number of Forms 8609-A Attached after 2007 (SEQ 0160) is significant, a matching number of Forms 8609-A must be present.
- 0655 ○ Form 8865 - If File Form 1065 (SEQ 0800) equals "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN Prefix Codes.
- 0656 ○ Form 1040 - If Form 8801 Block (SEQ 1005 or SEQ 1206) equals "X", then Form 8801 must be present.
- 0657 ○ RESERVED
- 0658 ○ RESERVED
- 0659 ○ Form 5695 - If Nonbusiness Energy Property Credit (SEQ 0175) is significant, then Main Home Located in United States - Yes (SEQ 0020), Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction - Yes (SEQ 0040) or New Main Home Construction - No (SEQ 0042) must also be significant.
- 0660 ○ Form 5695 - If Residential Energy Efficient Property Credit (SEQ 0335) is significant, then Main Home Located in United States - Yes (SEQ 0282), Street Address (SEQ 0285), City (SEQ 0287), State Abbreviations (SEQ 0289) and Zip Code (SEQ 0290) must also be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0661
- o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" or
Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".
 - o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".
 - o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
 - o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".
 - o When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".
 - o When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0661 o continued
- o When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".
 - o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
 - o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
 - o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
 - o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".
 - o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
 - o When Other Beginning of Tax Year (SEQ 4480) or Other End of Tax Year (SEQ 4490) is significant, Other Attach Schedule) (SEQ 4495) must equal "STMbnn".
 - o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
 - o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
- 0662 o Form 8865 - The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 0663 o Form 1040 - If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal "EXCESS ALLOWANCE" and vice versa.
- 0664 o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", then the PIN Type Code (SEQ 0008) must equal "O".
- o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "Blank", then the PIN Type Code (SEQ 0008) must equal "P", or "S".
- 0665 o **Form 5695 - Energy-Efficient Building Property (SEQ 0084) cannot exceed \$300.**
- **Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090) cannot exceed \$150.**
 - **Advanced Main Air Circulating Fan (SEQ 0100) cannot exceed \$50.**
 - **Add Lines 6a through 6c (SEQ 0110) cannot exceed \$500.**
- 0666 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0667 o Form 4797 - If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.
- 0668 o Self-Select PIN Program -The Primary SSN appears more than once on the IRS File for the prior tax year.
- 0669 o Self-Select PIN Program -The Spouse SSN appears more than once on the IRS File for the prior tax year.
- 0670 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, then only the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, then only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020, or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0671 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), and Spouse Signature (SEQ 0065).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

- 0672 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.

When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.

- 0673 o Form 6765 - If there are entries in (SEQ 0015) through (SEQ 0190), then there can be no entries in (SEQ 0520) through (SEQ 0725) and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0674 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
- o When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0675 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

- o When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0676 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.

Exceptions:

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.

o When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.

0677 o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.

0678 o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0679 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0680 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0681 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "0", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025), or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the secondary fields (SEQ 0040, 0050 or 0055, 0060, 0065) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, or 0030, 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025, or 0030, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, or 0060, 0065) are required on the Authentication Record.

- 0682 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "0" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) the Secondary Date of Death (SEQ 0040) is significant on the tax return, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Date of Birth (SEQ 0010) and Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record or the Spouse Date of Birth (SEQ 0040) and Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0683 o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).

- 0684 o RESERVED

- 0685 o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.

- 0686 o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.

- 0687 o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.

- 0688 o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.

- 0689 o Authentication Record - The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.

- 0690 o Form Payment (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".

- 0691 o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form.

 (Example: If the Amount Owed is \$1,000, the Amount of Tax Payment cannot be greater than \$2,000.)

- 0692 o Form Payment - Amount of Tax Payment (SEQ 0060) must be greater than zero and less than \$100 million (i.e., \$99,999,999 or less).

- 0693 o Form Payment - When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S."

- 0694 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".

- 0695 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".

- 0696 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0697 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 0065) is required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.

0698 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.

0699 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).

0700 o Form 6781 - When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".

0701 o Form 6781 - When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0702 o Form 2120 - Person Supported First Name (SEQ 0020) and Person Supported Last Name (SEQ 0030) must be significant.
- 0703 o Form 2120 - Eligible Person First Name 1 (SEQ 0040), Eligible Person Last Name 1 (SEQ 0045), Eligible Person SSN 1 (SEQ 0050), Eligible Person Street Address 1 (SEQ 0060), Eligible Person City 1 (SEQ 0070), and Eligible Person State Abbr 1 (SEQ 0080), Eligible Person Zip Code 1 (SEQ 0090) or Foreign Street Address (SEQ 0091), Foreign State/Province Postal Code (SEQ 0092) and Foreign Country (SEQ 0093) must be significant.
- o Exception: When Eligible Person First Name 1 (SEQ 0040) equals "STMönn", this requirement applies to the corresponding fields on the SEQ 0040 statement and the SEQ 0060 continuation statement.

0704-0705 RESERVED

- 0706 o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year.
- 0707 o Form 2120 - The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First Name (SEQs 0170, 0180, 0190, 0200) of Form 1040/1040A.
- o Last Name of Person Supported (SEQ 0030) must equal one of the following Dependent Last Name (SEQs 0171, 0181, 0191, 0201) of Form 1040/1040A.
- 0708 o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
- o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".
- o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".
- 0709 o Form 1040/1040A/1040EZ - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.
- 0710 o Form 9465 - When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.
- o Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0711 o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).

- 0712 o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.

- 0713 o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0714 o **RESERVED** - |
- |

- 0715 o Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830).

- 0716 o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0717 o Form 1040 - When F8697 Literal (SEQ 1127) equals "FORM 8697", then Form 8697 must be present.
 - o Form 1040 - When F8697 (SEQ 1128) is significant and F8697 Literal (SEQ 1127) equals "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.
 - o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 (SEQ 1128) of Form 1040 must be significant and "FORM 8697" Literal (SEQ 1127) must equal "FORM 8697".

- 0718 o Form 1040 - When F8866 Literal (SEQ 1141) equals "FORM 8866", then Form 8866 must be present.
 - o Form 1040 - When F8866 Amount (SEQ 1142) is significant and F8866 Literal (SEQ 1141) equals "FORM 8866", then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.
 - o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8866 Amount (SEQ 1142) of Form 1040 must be significant.

- 0719-0720 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8396", Form 8396 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.
- o When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "8936", Form 8936 must be present.
- o When Specify Other Credit Literal (SEQ 1010) equals "SCHbR", Schedule R must be present and vice versa.

- 0722 o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMbnn" must be present in Specify Other Credit Literal (SEQ 1010).

- 0723 o Form 3468 - If (SEQ 0335) Calc Cert Historic Struct Gulf Opportunity Zone or (SEQ 0360) Calc Cert Hist Struct Affected by Midwest Disaster or (SEQ 0370) Calculated Other Certified Historic Structures is significant, then (SEQ 0372) NPS Project Number Indicator Box or (SEQ 0374) Pass Through EIN Indicator Box or (SEQ 0376) Copy of Application Indicator Box must equal "X".

- 0724 o RESERVED

- 0725 o Form 3800 - If Current Year Investment Credit (SEQs 0700 and / or 1310) is significant, then Form 3468, must be present. |

- 0726 o RESERVED

- 0727 o Form 3468 - If the NPS Project Number Indicator Box (SEQ 0372) equals "X", then the Assigned NPS Project Num. (SEQ 0385) and the Date of NPS Approval (SEQ 0390) must be significant.

- 0728 o Form 3468 - If Copy of Application Indicator Box (SEQ 0376) equals "X", then Paper Document Indicator 4 (SEQ 0159) of Summary Record must be significant.

- 0729 o Form 3800 - If the Biodiesel and Renewable Diesel Fuels Credit (SEQ 0920) is significant, then Form 8864 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0730 ○ Form 3800 - If multiple Form 3800 page 3s are present and Part III boxes A (SEQ 0610), B (SEQ 0620), E (SEQ 0650), or F (SEQ 0660) equals "X", and page 3 with check box I (SEQ 0685) equals "X", then the page 3 with check box I must be the first occurrence of all page 3s.

- 0731 ○ If any lines 1a through 1bb (SEQs 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220, 1240) and lines 4a through 4h (SEQs 1330, 1350, 1370, 1390, 1410, 1430, 1450) have a significant value in column c and column b is blank on any Part III where box A (SEQ 0610), box B (SEQ 0620), box E (SEQ 0650), or box F (SEQ 0660) equals "X", then the required form for that line MUST be attached for that specific Part III line.

- 0732 ○ RESERVED

- 0733 ○ Form 8941 - If Full-Time Equivalent Employees (SEQ 0030) equals 25 or greater, the following fields cannot be significant: Average Annual Wages (SEQ 0040), Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Amount from Line 7 if Line 2 is 10 or Less (SEQ 0090), Amount from Line 8 if Line 3 Equals \$25,000 or Less (SEQ 0130), Total Amount of State Tax Premium Subsidies Paid (SEQ 0170), Subtract Line 10 from Line 4 (SEQ 0180) and Smaller of Line 9 or Line 11 (SEQ 0190) cannot be significant.

- 0734 ○ Form 8941 - If Average Annual Wages (SEQ 0040) equals \$50,000 or greater, the following fields cannot be significant: Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Amount from Line 7 if Line 2 is 10 or Less (SEQ 0090), Amount from Line 8 if Line 3 Equals \$25,000 or Less (SEQ 0130), Total Amount of State Tax Premium Subsidies Paid (SEQ 0170), Subtract Line 10 from Line 4 (SEQ 0180) and Smaller of Line 9 or Line 11 (SEQ 0190) cannot be significant.

- 0735 ○ Form 8941 - Eligible Premiums Paid (SEQ 0070) must equal the smaller of Premiums Paid (SEQ 0050) or Premiums Potentially Paid (SEQ 0060).

- 0736 ○ Form 8941 - If Add Lines 12 and 15 (SEQ 0230) or 2011 Payroll Taxes (SEQ 0310) are significant, they must equal CY Credit for Small Employer Health Premium (SEQ 1450) of Form 3800 and vice versa.

- 0737 ○ Form 8941 - When one Form 8941 is present Identifying Number of Taxpayer (SEQ 0010) of Form 8941 must be Significant and must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
 - When two Forms 8941 are present, the Identifying Number of Taxpayer (SEQ 0010) of the first form 8941 must equal Primary SSN (SEQ 0010) of Form 1040 and Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 must equal Secondary SSN (SEQ 0030) of Form 1040. Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 can not equal Identifying Number of Taxpayer (SEQ 0010) of the first form 8941.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0738 o Form 3800 - When the Agricultural Chemicals Security Credit (SEQ 1120) is significant, it cannot be greater than \$2,000,000 for all Part III boxes A (SEQ 0610), B (SEQ 0620), E (SEQ 0650), and F (SEQ 0660) checked.
- 0739 o Form 3800 - If Passive Activity Credits (SEQ 0430) is significant, then Passive Activity Credits (SEQ 0430) must not be greater than Current Year General Business Credit (SEQ 0490).
- 0740 o RESERVED
- 0741 o Form 3800 page 3 must be in the following sequence:
 - Part III with box I checked.
 - All Parts III with box A checked.
 - All Parts III with box B checked.
 - Part III with box C checked.
 - Part III with box D checked.
 - All Parts III with box E checked.
 - All Parts III with box F checked.
 - Part III with box G checked.
 - Part III with box H checked.
- 0742 o Form 3800 - When Tentative General Business Credit (SEQ 1530) and Net Income Tax (SEQ 0130) are both positive, Form 6251 must be present.
- 0743 o Form 3800 - The following fields must be positive:
 - 0360, 0450, 0700, 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0920, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220, 1240, 1290, 1310, 1330, 1350, 1370, 1390, 1410, 1430, 1450.
- 0744 o Form 6478 - If Tot Qual Cellu Biofuel that is Alcohol (SEQ 0078) or Total Biofuel Sold or Used not Alcohol (SEQ 0082) or Tot Qual Cellu Biofuel Sold or Used after 2010 (SEQ 0084) is significant, then IRS Registration Number (SEQ 0086) must be significant.
- 0745 o Form 6478 - Qual Ethanol Fuel Production Sold/Used before 2011 (SEQ 0020) cannot be greater than 15000000 (fifteen million).
- 0746 o RESERVED
- 0747 o Form 6765 - Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).
- 0748 o Form 6765 - The following fields can not be less than zero:
 - Subtract Line 3 from Line 2 (SEQ 0040),
 - Subtract Line 12 from Line 9 (SEQ 0130),
 - Subtract Line 20 from Line 19 (SEQ 0550),
 - Subtract Line 30 from Line 28 (SEQ 0650) and
 - Subtract Line 35 from Line 17 (SEQ 0747).
- 0749-0750 RESERVED
- 0751 o Form 8826 - Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.
- 0752 o Form 8826 - Add Lines 6 & 7 (Do not enter more than 5000) (SEQ 0070) cannot be greater than 5000.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0753-0763 RESERVED

0764 o Form 8881 - Smaller of Line 4 or \$500 (SEQ 0060) cannot be greater than \$500.

0765-0766 RESERVED

0767 o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals "X", Third Party Designee Name (SEQ 1307), Third Party Designee Telephone Number (SEQ 1309) and Third Party Designee PIN (SEQ 1313) must be present.

0768 o Form 8621 - If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".

0769 o Tax Form - When OUO Code (SEQ 1330) is significant, it must contain six numeric characters.

0770 o Tax Form - Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".

0771 o Form 8621 - Identifying Number (SEQ 0020) must be significant.

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

0773 o Form 8621 - When Subtract Line 1b from Line 1a (SEQ 0310) is significant, Total Ordinary Dividends (SEQ 0394) of Form 1040 must be significant.

o When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 is significant, Schedule D must be present.

0774 o RESERVED

0775 o Form 8621 - When Elect to Treat Post 1986 Earnings & Profits (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.

0776 o Form 8621 - When Elect to Extend Time of PYMT (SEQ 0260) equals "X", then Subtract Line 3d From Line 3a (SEQ 0390) must be significant. When Subtract Line 3d From Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant.

0777 o Form 8621 - If Election To Recognize Gain On Deemed Sale Of PFIC (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.

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

0779 o Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.

0780-0781 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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

- 0783 o Form 982 - When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".

- 0784 o Form 982 - When Amt Excluded To Reduce Basis of Principal Residence (SEQ 0155) is significant, then Discharge of Qualified Principal Residence (SEQ 0058) must be significant.

- 0785 o Form 2439 - All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).

- 0786 o Form 2439 - Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0787-0789 RESERVED

- 0790 o Form 1040 - If Form 2439 Block (SEQ 1202) equals "X", then Form 2439 must be present.

- 0791 o Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 8801 Block (SEQ 1206), Form 8885 Block (SEQ 1208).

- 0792-0799 RESERVED

- 0800-0804 RESERVED

- 0805 o TRANS Record B (TRANB) must be present.

- 0806-0822 RESERVED

- 0823 o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.

- 0824 o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.

- 0825 o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part 2 Record Layouts.

- 0826-0829 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0830 o RECAP Record - Total EFT (SEQ 0020) does not equal IRS Computed EFT Count (SEQ 0110, IRS Use). IRS Computed EFT Count (Seq 0110, IRS Use) is a program-computed count of Direct Deposit requests. It is incremented when any of a Direct Deposit data fields contains a non-blank character. This includes extraneous characters present in error. Direct Deposit requests include the one request on the Tax Form (SEQ 1272, 1274, 1276, 1278) and the three requests on Form 8888 (SEQ 0020, 0030, 0040, 0060; SEQs 0080, 0090, 0100, 0120; and SEQs 0140 0150, 0160, 0180).

- 0831 o RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

- 0832 o RECAP Record - Total State-Only Return Count (SEQ 0130) does not equal program computed count. Total State-Only Return Count is a count of State-Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
 - o Note: State-Only return data contains a Form 1040, Page 1 record, state return packet, and a Summary record.

- 0833-0839 RESERVED

- 0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

<u>IDENTIFICATION</u>	<u>TRANA</u>	<u>RECAP</u>
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060

- 0841-0899 RESERVED

- 0900 o Form 1040 - When Form 8919 Literal (SEQ 0364) is significant, Form 8919 Amount (SEQ 0365) must equal Total Wages (SEQ 0330) of Form(s) 8919 and vice versa.

- 0901 o Form 1040 - When Schedule Q (Form 1066) Literal (SEQ 0827) equals "SCH Q", Schedule E must be present.

- 0902 o Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.

- 0903 o Form 1040 - When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.

- 0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.

- 0905 o RESERVED

- 0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.

- 0907 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0908 o Form 8283 - When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0403) is required. An explanation is required.
- 0909 o Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMbnn". An explanation is required.
- 0910 o Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMbnn". An explanation is required.
- 0911 o Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMbnn". An explanation is required.
- 0912 o Form 8283 - When the Vehicle Year (SEQ *+0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0409) must equal "X".
- o **Exception: Bypass this check if Fair Market Value A (SEQ +0055), Fair Market Value B (SEQ 0110), Fair Market Value C (SEQ 0165), Fair Market Value D, (SEQ 0270), or Fair Market Value E (SEQ 0380) is \$500 or less.**
- o When the Vehicle Year (*+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".
- 0913 o Form 8283 - If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ *+0033 or 0087 or 0143 or 0225 or 0335) must be significant or SEQ *+0033 must equal "STMbnn".
- o If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ *+0651 or 0721 or 0791 or 0865) must be significant or *+0651 must equal "STMbnn"
- 0914 o Form 2441 - When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Yr. Expense Amt. (SEQ 0320) must be significant and Prior Yr. Expense Explan./Qual. Person Name & SSN (SEQ @0322) must equal "STMbnn". An explanation is required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0915 o Form 8609-A - If Have Form 8609-No (SEQ 0060) equals "X", the rest of the fields on the form must be blank.

- 0916 o Form 8609-A - If Building Qualified Low-Income - No (SEQ 0080) equals "X", the rest of the fields on the form must be blank.

- 0917-0930 RESERVED

- 0931 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$5,800.

- 0932 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$7,250.

- 0933 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,700.

- 0934 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,600.

- 0935 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$12,750.

- 0936 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$13,900.

- 0937 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$15,050.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0938 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$16,200.

- 0939 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$5,800.

- 0940 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$6,950.

- 0941 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,100.

- 0942 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,500.

- 0943 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$9,950.

- 0944 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,400.

- 0945 ○ Form 1040 - When Other Tax (SEQ 0883) equals "X", then 962 Election Explanation (SEQ 0886) must equal "STMBnn".

- 0946 ○ Form 1040/A - When Filing Status (SEQ 0130) equals "3" and Spouse's Name (SEQ 0140) equals "NRA" then Secondary SSN (SEQ 0030), Exempt Spouse (SEQ 0163), Exempt Spouse Name (SEQ 0164) and Exempt Spouse Name Control (SEQ 0165) must be blank.

- 0947 ○ Form 1040/A/EZ - You appear to be a bonafide resident of Puerto Rico with only Puerto Rico income. You do not have a U.S. tax filing obligation.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0948-0949 RESERVED

- 0950 o Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3)(SEQ 0025) must equal "STMbnn".
- 0951 o Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".
- 0952 o Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn".
- 0953 o Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".
- 0954 o Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".
- 0955 o Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn".
- 0956 o Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn".
- 0957 o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn".

0958-0966 RESERVED

- 0967 o Form 1040/1040A - When Tuition And Fees Deduction (SEQ 0705) is significant, Form 8917 must be present.
- 0968 o Form 8917 - You cannot claim the tuition and fees deduction if another person can claim an exemption for you as a dependent on his or her tax return.

0969-0970 RESERVED

- 0971 o Form 1116 - When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn",
or
When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn",
or
When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0972 o Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn",
or
When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn",
or
When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".

- 0973 o Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn",
or
When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn",
or
When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn".

- 0974 o Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".

- 0975 o Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".

- 0976 o RESERVED

- 0977 o Form 1116 - When Alt Method To Source Compensation (SEQ 0194) equals "X", Alt Method To Source Comp Statement (SEQ 0195) must equal "STMbnn".

- 0978-0984 RESERVED

- 0985 o Form T - If Form T, Date Acquired (SEQ 0090) or Date of Sale (SEQ 1500) is significant then the date must be within the current tax year.

- 0986 o Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0987 o Form T - When Section 631(a) Timber Cutting Election - Yes Box (SEQ 1310) equals "X", Section 631(a) Adjusted Basis Statement (SEQ 1315) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ 1325) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ 1335) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ 1345) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ 1355) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ 1365) must equal "STMbnn".

- 0988 o Form T - When Other Consideration Amount-S (SEQ 1540) is significant, Other Consideration Amount-S Statement (SEQ 1545) must equal "STMbnn".

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

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

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

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

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

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

- 0995 o Form 8917 - Tuition and Fees Deduction Amt (SEQ 0220) must equal Tuition and Fees Deduction (SEQ 0705) of Form 1040/1040A.

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

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0997 o Form 8917 - If present, Total Inc (SEQ 0170) on Form 8917 must match Total Income (SEQ 0600) on Form 1040/1040A, and vice versa.
- 0998 o Form 8917 - The student entries must begin on Line 1. No lines may be skipped when completing the student information
- 0999 o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".
- 1000 o Form 1310 - When the Filing Status (SEQ 0130) of the Tax Form does not equal "2" (Married Filing Jointly) and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.
- 1001 o Form 1310 - When the Filing Status (SEQ 0130) of the Tax Form equals "2" (Married Filing Jointly), the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.
- 1002 o Form 1310 - The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.
- 1003 o Form 1310 - The year of the Date of Death (SEQ 0030) must equal the current tax year or processing year.
- 1004 o Form 1310 - The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.
- 1005 o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).
- 1006 o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).
- 1007 o Form 1310 - Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.
- 1008 o Form 1310 - Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".
- 1009 o Form 1310 - Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
 - o Street Address (SEQ 0110) is a required field.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1010 o Form 1310 - Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.

- 1011 o Form 1310 - State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
 - o State Abbreviation (SEQ 0140) is a required field.

- 1012 o Form 1310 - City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - o City (SEQ 0130) is a required field.

- 1013 o Form 1310 - If Address Ind (SEQ 0160) equals "1" (APO/DPO/FPO Address), then City (SEQ 0130) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1014 o Tax Form - When Filing Status Code (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then a Form 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.
- 1015 o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.
- 1016 o Form 1040/1040A/104EZ - When Filing Status Code (SEQ 0130) is not equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.
- 1017 o Form 1310 - The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.
- o Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.
- 1018 o Form 1310 - When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 1019 o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.
- o Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
- 1020-1024 RESERVED
- 1025 o Forms 1040/1040A/1040EZ - When Signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Representative (SEQ 1326) can be significant.
- o Note: An e-filed return can not have two different signature authorities.
- 1026 o Forms 1040/A/EZ - When Signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1027-1031 RESERVED

- 1032 ○ Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.
 - When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.

- 1033 ○ **Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) and/or Secondary Date of Death (SEQ 0040) are significant, then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067).**
 - When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).

- 1034 ○ Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.
 - When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.

- 1035 ○ Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.

- 1036 ○ Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.
 - Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.

- 1037 ○ Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".

- 1038 ○ Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".

1039-1040 RESERVED

1041 ○ RESERVED

1042 ○ RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1043 ○ RESERVED

- 1044 ○ RESERVED

- 1045 ○ RESERVED

- 1046 ○ Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.

- 1047 ○ RESERVED

- 1048 ○ RESERVED

- 1049 ○ Form 1040/1040A/104EZ - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands and The Commonwealth of the Northern Mariana Islands may not be Electronically filed.
 - **Form W2 - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Island may not be electronically filed.** |

- 1050 ○ Form 8594 - When In Connection with a Purchase - Yes (SEQ 0300) is present, then Attach a Schedule of Agreement (SEQ 0315) must equal "STMbnn".

- 1051 ○ Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.

- 1052 ○ **RESERVED** - |

- 1053 ○ **RESERVED** - |

- 1054 ○ **RESERVED** - |

- 1055 ○ RESERVED

- 1056 ○ **RESERVED** - |

- 1057 ○ **RESERVED** - |

- 1058 ○ **RESERVED** - |

- 1059 ○ **RESERVED** - |

- 1060 ○ **Form 8865** STCGL/LTCGL - Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records. |
 - The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (**Form 8865**) that immediately follows the Capital Gain Records. |

- 1061 ○ STCGL/LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1062 ○ STCGL/LTCGL - Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.

- Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.

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- If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 - 2710 must be blank. If L-T Description of Property of Form 8865(SEQ 2760) equals "LTCGL" then SEQ 2770 - 3032 must be blank.

- 1063 ○ Summary Record - Number of **Form 8865** STCGL Records (SEQ 0133) must equal the number of **Form 8865** STCGL Records computed by the IRS.

- 1064 ○ Summary Record - Number of **Form 8865** LTCGL Records (SEQ 0135) must equal the number of **Form 8865** LTCGL Records computed by the IRS.

- 1065 ○ RESERVED

- 1066 ○ **Form 8949 STCGL/Form 8949 LTCGL - Schedule D Page 1 must be the next record after the Capital Gain/Loss Records.**

- **The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D) that immediately follows the Capital Gain Records.**

- 1067 ○ **Form 8949 STCGL/Form 8949 LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1068 o Form 1040/1040A/1040EZ - If Nontaxable Combat Pay Election (SEQ 1185) is significant; it must equal nontaxable combat pay on Form(s) W-2 for primary and/or secondary taxpayer. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".
- 1069 o Form 8949 STCGL/Form 8949 LTCGL - The combined total occurrences for Form 8949 STCGL and/or Form 8949 LTCGL records can not exceed 5000.
- (Example: If Form Occurrence Number (SEQ 0010) of Form 8949 STCGL equals 2500, then Form Occurrence Number (SEQ 0010) of Form 8949 LTCGL cannot be greater than 2500.)
- (Example: If Form Occurrence Number (SEQ 0010) of Form 8949 STCGL equals 500, then Form Occurrence Number (SEQ 0010) of Form 8949 LTCGL cannot be greater than 4500.)
- 1070 o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the second Form 8885.
- 1071 o Form 1040 - If Form 8885 Block (SEQ 1208) equals "X", Form 8885 must be present.
- 1072 o Form 8885 - On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.
- 1073 o Form 8885 - Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) must contain a significant entry.
- 1074 o Form 1040 - When Other Tax Literal (SEQ 1110) equals "HCTC", Form 8885 must be present.
- 1075 o Form 8885 - Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility.
- o To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1076 o Form 8885 - When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or
Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) is significant, then Paper Document Indicator 8 (SEQ 0171), Form 8885, Health Coverage Tax Credit must be present in the Summary Record.
- 1077 o **Summary Record - Number of Form 8949 STCGL Records (SEQ 0137) must equal the number of Form 8949 STCGL Records computed by the IRS.**
- 1078 o **Summary Record - Number of Form 8949 LTCGL Records (SEQ 0138) must equal the number of Form 8949 LTCGL Records computed by the IRS.**
- 1079-1084 RESERVED
- 1085 o Form 8889 - SSN of HSA account beneficiary (SEQ 0010) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When both spouses are filing Form 8889, the Form 8889 for the primary taxpayer must precede the Form 8889 for the secondary taxpayer.
- 1086 o RESERVED
- 1087 o Form 1040 - When F8889 Literal (SEQ 1135) equals "HSA" and F8889 Amount (SEQ 1136) is significant, then Form 8889 must be present.
- 1088 o Form 1040 - If Health Savings Account Deduction Amount (SEQ 0635) is significant, then Form 8889 must be present.
- 1089-1093 RESERVED
- 1094 o Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status must equal "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) **or** WI (Wisconsin).
- When the Allocation Record is present, the Filing Status equals "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) equals one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) **or** WI (Wisconsin), then Filing A Community Property State Return (SEQ 1317) must equal "X".
- Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status (SEQ 0130) must equal "1" or "4", and the State Abbreviation (SEQ 0087) must equal one of the following states: CA (California), NV (Nevada) **or** WA (Washington).
- When the Allocation Record is present, the Filing Status (SEQ 0130) equals "1" or "4", and the State Abbreviation (SEQ 0087) equals one of the following states: CA (California), NV (Nevada) **or** WA (Washington), then Filing A Community Property State Return (SEQ 1317) must equal "X".

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1095 o Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank.
 - o Exception: This check is bypassed when Combat Pay has been excluded from Income.

- 1096 o Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.

- 1097-1100 RESERVED

- 1101 o RESERVED

- 1102 o Form 8888 - When Amount used for Bond Purchases" (SEQ 0305) or Amount used for Yourself, Your Spouse/Other" (SEQ 0310, 0350) are significant, the amounts must be a multiple of \$50 and can not exceed \$5,000.

- 1103 o RESERVED

- 1104 o RESERVED

- 1105 o Form 4562 - When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X".

- 1106 o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.

- 1107 o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12 instructions.

- 1108 o RESERVED

- 1109 o Form 8888 - If the Three Account Indicator Box (SEQ 0300) is significant, then Routing Transit Numbers (SEQ 0020, 0080, and 0140) and Account Numbers (SEQ 0060, 0120 and 0180) must also be significant.

- 1110 o Form 8888 - Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.

- 1111 o Tax Form - If Form 8888 Box (SEQ 1271) equals "X", then Form 8888 must be present and vice versa.

- 1112 o Form 8888 - If the Two Account Indicator Box (SEQ 0200) is significant, then Routing Transit Numbers (SEQ 0020 and 0080) and Depositor Account Numbers (SEQ 0060 and 0120) must also be significant and Routing Transit Number (SEQ 0140) and Depositor Account Number (SEQ 0180) must not be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1113 o Form 8888 - First Account (SEQ 0010), Second Account (SEQ 0070), Third Account (SEQ 0130), Amount Used for Bond Purchases (SEQ 0305), Amount Used for Yourself, Your Spouse/Other (SEQ 0310, 0350) and Refunded by Check (SEQ 0390) or any combination of these seven lines must equal Total Refund Allocation (SEQ 0400).

- 1114 o Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.

- 1115 o Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation.

- 1116 o Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

- 1117 o Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0160) must equal "X". Both cannot equal "X".

- 1118 o Form 8888 - Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.

- 1119 o Tax Form - When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.

- 1120 o Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: **Total Line 12 Amount (SEQ 0400), Total Casualty or Theft Gain (SEQ 0410), Line 14 more than Line 13 (SEQ 0420), Line 13 more than Line 14 (SEQ 0430), 10% of Adjusted Gross Income (SEQ 0456) and Subtract Line 19 from Line 18 (SEQ 0458).**

- 1121 o Form 4684 - If Revenue Procedure 2009-20 Indicator equals "X", then Paper Document Indicator 12 (SEQ 0179) of the Summary Record must equal "1".

- 1122-1123 RESERVED

- 1124 o Form 1040 - If Domestic Production Activities Ded (SEQ 0710) of Form 1040 is significant, then the amount must be equal to Domestic Production Activities Ded (SEQ 0230) of Form 8903.

- 1125 o **RESERVED** -|

- 1126 o **RESERVED** -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1127 o **RESERVED** -|
- 1128 o **RESERVED** -|
- 1129 o RESERVED
- 1130 o **RESERVED** -|
- 1131 o **RESERVED** -|
- 1132 o **RESERVED** -|
- 1133 o **RESERVED** -|
- 1134 o RESERVED
- 1135 o RESERVED
- 1136 o **RESERVED** -|
- 1137 o Form 1040/1040A/1040EZ - When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.
- 1138 o **RESERVED** -|
- 1139 o **RESERVED** -|
- 1140 o RESERVED
- 1141 o Form 8888 - When Co-owner or Beneficiary Name (SEQ 0330) is present, the Owner's Name for the Bond Registration (SEQ 0320) must also be present.
 - o When Co-owner or Beneficiary Name (SEQ 0370) is present, Owner's Name for the Bond Registration (SEQ 0360) must also be present.
- 1142 o Form 8888 - When significant, (SEQ 0320, 0330, 0360 and 0370) can only contain Alpha characters and allowable character "hyphen".
- 1143 o Form 8888- When Beneficiary Indicator (SEQ 0340) is "X", then Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) must be significant.
 - o When Beneficiary Indicator (SEQ 0380) is "X", then Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) must be significant.
- 1144 o Form 8888 - When Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must be significant.
 - o When Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0350) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1145 o Form 8888 - When Form 8888 is present neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.

- 1146 o Form 8888 - If Amount Used for Yourself, Your Spouse/Other (SEQ 0350) is significant, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must also be significant.

- 1147-1149 RESERVED

- 1150 o Authentication Record - All e-filed returns must have an Authentication Record.

- 1151 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O", the following fields must be significant: Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080).

- 1152-1154 RESERVED

- 1155 o Authentication Record - When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".

- 1156 o Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.

- 1157-1169 RESERVED

- 1170 o **RESERVED** -|

- 1171 o RESERVED

- 1172 o **RESERVED** -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1173 o **RESERVED** -|
- 1174-1189 RESERVED
- 1190 o Form 5405 - Only one of the following SEQ Numbers can equal "X". Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), Sold Home to Related Person (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), Home was Destr, Condemn, or Disp/Acq New Home (SEQ 0400), Home was Destr, Condemn, or Disp/No New Home (SEQ 0410), Taxpayer Deceased (SEQ 0420).
- Only one of the following SEQ Numbers can equal "X".
Disposition or Change in main Home (SEQ 0450), Installment Repayment for 2008 Purchases (SEQ 0460).
- 1191 o Form 5405 - Date of Main Home Change (SEQ 0320) must be later than 04/07/2008 and before 01/01/2011.
- 1192 o Form 5405 - If one of the following fields: Member of Uniformed Service or Sold Home/Gov Order (SEQ 0330), Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), Sold Home to Related Person (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), Home was Destr, Condemn, or Disp/Acq New Home (SEQ 0400), Home was Destr, Condemn, or Disp/No New Home (SEQ 0410) equals "X" then Date of Main Home Change (SEQ 0320) must be significant and vice versa.
- 1193 o Form 5405 - If Repayment Amount (SEQ 0470) of Form(s) is significant and Disposition or Change in Main Home Repayment (SEQ 0450) equals "X", then either Sold Home to Unrelated Person with Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), or Home was Destr, Condemn, or Disp/Acq New Home (SEQ 0400), or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410) must equal "X".
- 1194 o Form - 5405 - If Sold home to Unrelated Person with Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410), or Disposition or Change in Main Home Repayment (SEQ 0450), or Installment Repayment for 2008 Purchases (SEQ 0460) of Form 5405 equals "X", then Repayment Amount (SEQ 0470) must be greater than zero.
- 1195 o Form 5405 - When only one Form 5405 is present, SSN (SEQ 0310) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 5405 are present, SSN (SEQ 0310) of the first Form 5405 must equal Primary SSN (SEQ 0010) of Form 1040 and SSN (SEQ 0310) of the second Form 5405 must equal Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1196 ○ Form 5405 - If Transferred Home to Ex-Spouse Box (SEQ 0380) equals "X", then Ex-Spouse Name (SEQ 0390) must be significant and vice versa.

- 1197 ○ Form 5405 - If Gain on Sale of Main Home (SEQ 0440) is significant then Sold Home to Unrelated Person With Gain (SEQ 0340) must equal "X".

- 1198 ○ RESERVED

- 1199 ○ Form 1040 - Per IRS records, a First-Time Homebuyer Credit installment is due; Form 5405 Page 2 must be present.

- 1200 ○ Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank.

- 1201 ○ Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank.

- 1202 ○ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.

- 1203 ○ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.

- 1204 ○ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".

- 1205 ○ Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", then Current Year Plan Contributions (SEQ 0220), Current Year Undistributed Interest (SEQ 0230), Current Year Undistributed Ordinary Dividends (SEQ 0240), Current Year Undistributed Qualified Dividends (SEQ 0250), Current Year Undistributed Capital Gains (SEQ 0260), Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn".

- 1206-1214 RESERVED

- 1215 ○ **RESERVED** -|

- 1216 ○ RESERVED

- 1217-1220 RESERVED

- 1221 ○ RESERVED

- 1222 ○ RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1223-1227 RESERVED

1228 o Form 8919 - If Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Record equals "A", "B", or "C" then corresponding IRS Determination or Corresp Date Rcvd (SEQ 0060, 0120, 0180, 0240, 0300) or Statement Field must equal valid date.

1229 o Form 8919 - If Employer's Name (SEQ 0030, 0090, 0150, 0210, 0270) or Statement Record are significant, then corresponding Employer's EIN (SEQ 0040, 0100, 0160, 0220, 0280) or Statement Field must be present and corresponding Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Field must present.

1230 o Form 1040 - When Form 8919 Block (SEQ 1087) equals "X", Form 8919 must be present and vice versa.

1231 o Form 8919 - Wage Recipient Name (SEQ 0010) and Wage Recipient SSN (SEQ 0020) must be significant

1232 o Form 8919 - Wage Recipient SSN (SEQ 0020) on the first Form 8919 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

1233 o Form 8919 - Wage Recipient SSN (SEQ 0020) on the second Form 8919 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Wage Recipient SSN (SEQ 0020) on the first Form 8919. When both spouses are filing Form 8919, the Form 8919 for the primary taxpayer must precede the Form 8919 for the secondary taxpayer.

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

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

1236 o RESERVED

1237-1239 RESERVED

1240 o Tax Form - Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.

1241 o Form 1040-SS (PR) - Bona fide residents of Puerto Rico must have at least three or more Qualifying Children to be eligible to claim the Additional Child Tax Credit.

1242-1245 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1246 o Form 1040-SS (PR) - Only the following can be present:
Form 1040-SS (PR) Pages 1 and 2, 499R-2/W-2PR Record, Form W-2, Form 8888, Authentication Record, Statement Record, and Preparer Note Record. State Record cannot be present.
- 1247 o Form 1040-SS (PR) - Qualifying Child entries for Additional Child Tax Credit must start on Line 1 of the Qualifying Child information. No lines may be skipped when completing the Qualifying Child information.
- 1248 o Form 1040-SS (PR) - If any field of the following "Qualifying Child" group is significant, then all fields in that group must be significant: Qualifying Child First Name, Qualifying Child Last Name, Qualifying Child Name Control, Qualifying Child SSN, and Relationship. (See Part 2 Record Layouts for Sequence Numbers.)
 - o Qualifying Child Name Control (SEQ +0172, 0182, 0192, 0202) must be in the correct format. (See Section 7.01 for Name Control format.)

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1249 ○ Form 1040-SS (PR) - Qualifying Child First Name (SEQ *0170, 0180, 0190, 0200) and Qualifying Child Last Name (SEQ +0171, 0181, 0192, 0201) must contain only alpha characters and spaces.
- NOTE: A space cannot be in the first position of either Qualifying Child First Name or Qualifying Child Last Name.
- 1250 ○ Form 1040-SS (PR) - When Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATINs and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030), or another Qualifying Child's SSN. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 1251 ○ Form 1040-SS (PR) - Relationship (SEQ +0177, 0187, 0197, 0207) of Qualifying Child for Additional Child Tax Credit must only equal "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "BROTHER", "SISTER", "STEPBROTHER", "STEPSISTER", "HALF BROTHER", "HALF SISTER", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJOBDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", or "HIJA", and the Qualifying Child's age must be under 17.
- 1252 ○ Form 1040-SS (PR) - At least one 499R-2/W-2PR Record or Form W-2 must be present.
- 1253 ○ Form 1040-SS (PR) - SS/Medicare Taxes Withheld (SEQ 1620) must be significant, and the amount must equal the total of 499R-2/W-2PR Record Social Security Tax Withheld (SEQ 0370), and Medicare Tax Withheld (SEQ 0390), and Form W-2 Social Security Tax (SEQ 0150) and Medicare Tax Withheld (SEQ 0170).
- 1254 ○ Form 1040-SS (PR) - Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal Add Child Tax Credit (SEQ 1630) of Page 2, and vice versa.
- Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Total Payments (SEQ 1250), and vice versa.
- Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Overpaid (SEQ 1260), and vice versa.
- Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal the sum of Refund (SEQ 1270) and Applied to ES Tax (SEQ 1280), and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1255 o Form 1040-SS (PR) - Employer EIN (SEQ 0200) must be numeric, the first two digits of Employer EIN (SEQ 0200) must equal a valid District Office Code, Employer Name Control (SEQ 0210) must be significant, and 499R-2/W-2PR Indicator (SEQ 0430) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- o Note: The value "N" (Non-Standard) indicates that the Form 499R-2/W-2PR was altered, hand-written, or typed, or that a cumulative earnings statement or a substitute Form 499R-2/W-2PR was used. The value "S" (Standard) identifies a Form 499R-2/W-2PR that is a computer-produced print, a Hacienda form, or a Hacienda-approved facsimile.
- 1256 o 499R-2/W-2PR Record - The following fields must be significant: Employer Name (SEQ 0080), Employer Address (SEQ 0100), Employee Name (SEQ 0020), Employee Address (SEQ 0030), Employee City (SEQ 0050), Employee State (SEQ 0060), and Employee Zip Code (SEQ 0070).
- 1257 o 499R-2/W-2PR Record - Employee SSN (SEQ 0190) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040-SS (PR).
- 1258-1260 RESERVED
- 1261 o Summary Record - Number of 499R-2/W-2PR Records must equal the number of 499R-2/W-2PR Records computed by the IRS.
- 1262 o Authentication Record - For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the following fields on the Authentication Record must be present:
Primary Date of Birth (SEQ 0010),
Primary Prior Year Adjusted Gross Income (SEQ 0020) or
Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and
Primary Taxpayer Signature (SEQ 0035).
- 1263 o Authentication Record - For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status (SEQ 0130) of Form 1040-SS (PR) is "2", then the following fields on the Authentication Record must be present:
Spouse Date of Birth (SEQ 0040),
Spouse Prior Year Adjusted Gross Income (SEQ 0050) or
Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), and
Spouse Signature (SEQ 0065).
- 1264 o Authentication Record - For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the Primary Prior Year Adjusted Gross Income SEQ (0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1265 o Authentication Record - For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status of Form 1040-SS (PR) is "2", then the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

1266-1269 RESERVED

1270 o Form 8834 - When Add Column (a) and (b) on Line 11 (SEQ 0410) and/or Personal Use Part of Credit (SEQ 0620) are significant, then Year of Vehicle 1 (SEQ *0080), Make of Vehicle 1 (SEQ +0090), Model of Vehicle 1 (SEQ +0100), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0105) And Date Vehicle Placed in Service 1 (SEQ +0110) must also be significant.

1271 o Form 8910 - Subtract Line 20 from Line 19 (SEQ 0380) can not be less than zero.

1272 o Form 8834 - Year of Vehicle 1 (SEQ *0080), Year of Vehicle 2 (SEQ 0190) must be 2010, 2011 or 2012 if present.

1273 o Form 8834 - Date Vehicle Placed in Service (SEQ +0110, 0220) must be later than 12/31/2010 and before 01/01/2012 - if present.

1274 o Form 8910 - Date vehicle was Placed in Service (SEQ *+0050, and 0140) must be later than 12/31/2010 and before 01/01/2012.

1275 o Form 8936 - Year of Vehicle 1 (SEQ 0010), Year of Vehicle 2 (SEQ 0100) must be 2010, 2011 or 2012 if present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1276 o Form 8936 - Date Vehicle was Placed in Service (SEQ 0040, 0130) must be later than 12/31/2010 and before 01/01/2012 if present.

- 1277 o Form 8910 - Year of Vehicle 1 (SEQ *0020), **and** Year of Vehicle 2 (SEQ 0110) can not be less than 2010.

- 1278** o Form 8910 - When Add Column (a) **and (b)** on Line 13 (SEQ 0290) and/or Personal Use Part of Credit (SEQ 0390) are significant, then Year of Vehicle 1 (SEQ *0020), Make of Vehicle 1 (SEQ +0030), Model of Vehicle 1 (SEQ +0040), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0045) And Date Vehicle Placed in Service 1 (SEQ *+0050) must also be significant.

- 1279** o **Form 8936 - When Add Cols (a) and (b) on Line 6 (SEQ 0280) and/or Personal Use Part of Credit (SEQ 0440) are significant, then Year of Vehicle 1 (SEQ *0010), Make of Vehicle 1 (SEQ +0020), Model of Vehicle 1 (SEQ +0030), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0035) And Date Vehicle Placed in Service 1 (SEQ +0040) must also be significant.**

- 1280-1290** RESERVED

- 1291 o Form 9465 - If Address Ind (SEQ 0095) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0082), Foreign City, State or Province, Postal Code (SEQ 0084), and Foreign Country (SEQ 0086); and the following fields cannot be present: Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080), and Zip Code (SEQ 0090).

- 1292 o Form 9465 - Foreign Street Address (SEQ 0082) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).

- 1293 o Form 9465 - Foreign City, State or Province, Postal Code (SEQ 0084) is alphanumeric and cannot have leading or consecutive embedded space. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

- 1294 o Form 9465 - Foreign Country (SEQ 0086) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.

- 1295-1302** RESERVED

- 1303 o Form 8862 - If Number of Days Child 1/Child 2/Child 3 Lived in U.S. (SEQ 0062, 0072, 0076) is less than 183, then Child 1/Child 2/Child 3 Date of Birth (SEQ 0082, 0092, 0102) or Child 1/Child 2/Child 3 Date of Death (SEQ 0084, 0094, 0104) must be present.

- 1304 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1305 o Form 8862 - If Other Person Lived w/Child - Yes (SEQ 0290) equals "X", then at least one of the following must be present:
- (Child 1) Other Person Name - 1 Child 1 (SEQ 0310) and Other Person Relationship - 1 Child 1 (SEQ 0320)
 - (Child 2) Other Person Same as Child 1 (SEQ 0370) or Other Person Name - 1 Child 2 (SEQ 0380) and Other Person Relationship - 1 Child 2 (SEQ 0390).
 - (Child 3) Other Person Living with Child 3, Same as Child 1 (SEQ 0440) or Other Person Living with Child 3, Same as Child 2 (SEQ 0450) or Other Person Name -1 Child 3 (SEQ 0460) and Other Person Relationship - 1 Child 3 (SEQ 0470).

1306-1326 RESERVED

- 1327 o Authentication Record - For each Form 1040-SS (PR) present, when PIN Type Code (SEQ 0008) equals "P", "S", or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros;
and
the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

- 1328 o Authentication Record - For each Form 1040-SS (PR) present, when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros;
and
the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

- 1329 o Authentication Record - For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) on the Authentication Record must be present.

- 1330 o Authentication Record - For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", the following field must be present;
Primary Taxpayer Signature (SEQ 0035).

1331 o RESERVED

- 1332 o Authentication Record - For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", then the following must not be present;
Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060).

1333-1399 RESERVED

- 1400 o Form 4136 - When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1401 o Form 4136 - When Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090) is greater than zero, then Exported Nontaxable Use of Gasoline Gallons (SEQ 0080) must be significant.
- 1402 o Form 4136 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
- 1403 o Form 4136 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0210) is greater than zero, then Nontaxable Use Aviation Gasoline Gallons (SEQ 0200) must be significant.
- 1404 o Form 4136 - When Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220) is greater than zero, then Exported Nontaxable Use of Aviation Gallons (SEQ 0215) must be significant.
- 1405 o Form 4136 - When Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307) is greater than zero, then Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) or Diesel Fuel for Farming Purposes Gallons (SEQ 0303) must be significant.
- 1406 o Form 4136 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.
- 1407 o Form 4136 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
- 1408 o Form 4136 - When Diesel Fuel Exported Cr. Amount (SEQ 0347) is greater than zero, then Diesel Fuel Exported Gallons (SEQ 0343) must be significant.
- 1409 o Form 4136 - When Kerosene use Farm Cr. Amount (SEQ 0407) is greater than zero, then Nontaxable Use of Kerosene Gallons (SEQ 0380) or Nontaxable use of Kerosene for Farming Purposes Gallons (SEQ 0399) must be significant.
- 1410 o Form 4136 - When Kerosene Use in Buses Cr. Amount (SEQ 0416) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0409) must be significant.
- 1411 o Form 4136 - When Nontaxable Use of Kerosene Exported Cr. Amount (SEQ 0420) is greater than zero, then Nontaxable Use of Kerosene Exported Gallons (SEQ 0418) must be significant.
- 1412 o Form 4136 - When Commercial Aviation Kerosene Cr. Amount 1 (SEQ 0555) is greater than zero, then Commercial Aviation Kerosene Gallons 1 (SEQ 0550) must be significant.
- 1413 o Form 4136 - When Commercial Aviation Kerosene Cr. Amount 2 (SEQ 0565) is greater than zero, then Commercial Aviation Kerosene Gallons 2 (SEQ 0560) must be significant.
- 1414 o Form 4136 - When Use of Undyed Diesel by State or Local Gov Cr. Amount (SEQ 0625) is greater than zero, then Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0620) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1415 o Form 4136 - When Use Undyed Diesel Intercity Buses Amount (SEQ 0640) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0635) must be significant.

- 1416 o Form 4136 - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: SEQ 0660 or 0670.

- 1417 o Form 4136 - When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant.

- 1418 o Form 4136 - When Used in Commercial Aviation Amount Type 1 (SEQ 0725) is greater than zero, then Used in Commercial Aviation Gallons Type 1 (SEQ 0715) must be significant.

- 1419 o Form 4136 - When Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750) is greater than zero, then Other Use in Commercial Aviation Credit Gallons Type 2 (SEQ 0745) must be significant.

- 1420 o Form 4136 - When Nonexempt Use Cr. Amount (SEQ 0757) is greater than zero, then Nonexempt Use Gallons (0755) must be significant.

- 1421 o Form 4136 - When Other Nontaxable Use Cr. Amount 1 (SEQ 0764) is greater than zero, then Other Nontaxable Use Gallons 1 (SEQ 0760) must be significant.

- 1422 o Form 4136 - When Other Than Taxable Use Amount 2 (SEQ 0775) is greater than zero, then Other Than Taxable Use Gallons 2 (SEQ 0770) must be significant.

- 1423-1424 RESERVED

- 1425 o Form 4136 - When Noncomm Aviation Kerosene Cr. Amount 2 (SEQ 0825) is greater than zero, Noncomm Aviation Kerosene Gallons 2 (SEQ 0815) must be significant.

- 1426-1428 RESERVED

- 1429 o Form 4136 - When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixture Ethanol Gallons (SEQ 0960) must be significant.

- 1430 o Form 4136 - When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant.

- 1431 o Form 4136 - When Biodiesel Mix Amount (SEQ 3030) is greater than zero, then Biodiesel Mix Gallons (SEQ 3020) must be significant.

- 1432 o Form 4136 - When Agri-biodiesel Mix Amount (SEQ 3050) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 3040) must be significant.

- 1433 o Form 4136 - When Renewable Diesel Mix Cr. Amount (SEQ 3070) is greater than zero, then Renewable Diesel Mix Gallons (SEQ 3060) must be significant.

- 1434 o Form 4136 - When LPG Cr. Amount (SEQ 3220) is greater than zero, then LPG Gallons (SEQ 3210) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1435 o Form 4136 - When P Series Fuels Cr. Amount (SEQ 3280) is greater than zero, then P Series Fuels Gallons (SEQ 3260) must be significant.
- 1436 o Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3340) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3320) must be significant.
- 1437 o Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3400) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3380) must be significant.
- 1438 o Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3460) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3440) must be significant.
- 1439 o Form 4136 - When Nontaxable Liquid Fuel Credit Amount (SEQ 3520) is greater than zero, then Nontaxable Liquid Fuel Gallons (SEQ 3500) must be significant.
- 1440 o Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3580) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3560) must be significant.
- 1441 o Form 4136 - When LPG Credit Cr. Amount (SEQ 3640) is greater than zero, then LPG Gallons (SEQ 3620) must be significant.
- 1442 o Form 4136 - When P Series Fuels Cr. Amount (SEQ 3680) is greater than zero, then P Series Fuels Gallons (SEQ 3660) must be significant.
- 1443 o Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3720) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3700) must be significant.
- 1444 o Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3760) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3740) must be significant.
- 1445 o Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3800) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3780) must be significant.
- 1446 o Form 4136 - When Liquid Fuel Credit Amount (SEQ 3840) is greater than zero, then Liquid Fuel Gallons (SEQ 3820) must be significant.
- 1447 o Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3880) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3860) must be significant.
- 1448 o Form 4136 - When Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940) is greater than zero, then Diesel Fuel for State or Local Government Gallons (SEQ 3920) must be significant.
- 1449 o Form 4136 - When Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) is greater than zero, then Kerosene Fuel Sold for State or Local Government Gallons (SEQ 3960) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1450 o Form 4136 - When Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is greater than zero, then Kerosene Use in Aviation for State or Local Government Gallons (SEQ 4000) must be significant.

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

- 1452 o RESERVED

- 1453 o Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160) is greater than zero, then Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) must be significant.

- 1454 o Form 4136 - When Diesel-Water Exported Cr. Amount (SEQ 4200) is greater than zero, then Diesel-Water Fuel Exported Gallons (SEQ 4180) must be significant.

- 1455 o Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is greater than zero, then Diesel-Water Fuel Emulsion Blending Gallons (SEQ 4240) must be significant.

- 1456 o Form 4136 - When Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300) is greater than zero, then Exported Dyed Fuel Gallons (SEQ 4280) must be significant.

- 1457 o Form 4136 - When Exported Dyed Kerosene Cr. Amount (SEQ 4340) is greater than zero, then Exported Dyed Kerosene Gallons (SEQ 4320) must be significant.

- 1458 o Form 4136 - When LUST Tax on Aviation Fuel Cr. Amt. (SEQ 0230) is greater than zero, then LUST Tax on Aviation Fuel Gallons (SEQ 0225) must be significant.

- 1459 o Form 4136 - When LUST Tax on Kerosene Cr. Amt. (SEQ 0605) is greater than zero, then LUST Tax on Kerosene Gallons (SEQ 0600) must be significant.

- 1460 o Form 4136 - When LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785) is greater than zero, then LUST Tax on Kerosene Foreign Trade Gallons (SEQ 0780) must be significant.

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

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

- 1463-1464 RESERVED

- 1465 o Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal "STMbnn", and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1466 o Form 4136 - When Evidence of Dyed Kerosene Box (SEQ 0360) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0350) must equal "STMbnn", and vice versa.
- 1467 o Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0615) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0610) must equal "STMbnn", and vice versa.
- 1468 o Form 4136 - When Evidence of Dyed Kerosene Exception Box (SEQ 0655) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0650) must equal "STMbnn", and vice versa.
- 1469 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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

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

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1470 CONTINUED

Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160),
Diesel-Water Exported Cr. Amount (SEQ 4200),
Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260),
Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300),
Exported Dyed Kerosene Cr. Amount (SEQ 4340).

1471-1472 RESERVED

- 1473 o Form 4136 - When Nontaxable Use of Gasoline Gallons (SEQ 0040) is positive, Nontaxable Use of Gasoline Type (SEQ 0030) must be significant.

- 1474 o Form 4136 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is positive, Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant.

- 1475 o Form 4136 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is positive, Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant.

- 1476 o Form 4136 - When Nontaxable Use of Kerosene Gallons (SEQ 0380) is positive, Nontaxable Use of Kerosene Type (SEQ 0370) must be significant.

- 1477 o Form 4136 - When Other Nontaxable Use Gallons 1 (SEQ 0760) is positive, Other Nontaxable Use Type 1 (SEQ 0759) must be significant.

- 1478 o Form 4136 - When Other Nontaxable Use Gallons 2 (SEQ 0770) is positive, Other Nontaxable Use Type 2 (SEQ 0768) must be significant.

- 1479 o RESERVED

- 1480 o Form 4136 - When LPG Gallons (SEQ 3210) is positive, then LPG Use Type (SEQ 3200) must be significant.

- 1481 o Form 4136 - When P Series Fuels Gallons (SEQ 3260) is positive, then P Series Fuels Use Type (SEQ 3240) must be significant.

- 1482 o Form 4136 - When Compressed Natural Gas Gallons (SEQ 3320) is positive, then Compressed Natural Gas Use Type (SEQ 3300) must be significant.

- 1483 o Form 4136 - When Liquefied Hydrogen Gallons (SEQ 3380) is positive, then Liquefied Hydrogen Use Type (SEQ 3360) must be significant.

- 1484 o Form 4136 - When Liquid Fuel from Coal Gallons (SEQ 3440) is positive, then Liquid Fuel from Coal Use Type (SEQ 3420) must be significant.

- 1485 o Form 4136 - When Nontaxable Liquid Fuel (SEQ 3500) is positive, then Nontaxable Liquid Fuel Use Type (SEQ 3480) must be significant.

- 1486 o Form 4136 - When Liquefied Natural Gas Gallons (SEQ 3560) is positive, then Liquefied Natural Gas Use Type (SEQ 3540) must be significant.

1487-1488 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 1489 ○ Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) is positive, then Diesel-Water Fuel Emulsion Nontaxable Use Type (SEQ 4120) must be significant.

- 1490 ○ Form 4136 - When either Use of Undyed Diesel by State or Local Gov Credit Amount (SEQ 0625) or Use Undyed Diesel Intercity Buses Credit Amount (SEQ 0640) is positive, Undyed Diesel Fuel Registration No. (SEQ 0608) must be significant.

- 1491 ○ Form 4136 - When either Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) or Undyed Kerosene Use in Certain Buses Credit Amount (SEQ 0695) is positive, Undyed Kerosene Registration No. (SEQ 0645) must be significant.

- 1492 ○ Form 4136 - When either Use in Commercial Aviation Cr. Amount Type 1 (SEQ 0725), Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750), Nonexempt Use Cr. Amount (SEQ 0757), Other Nontaxable Use Cr. Amount 1 (SEQ 0764) or Other Nontaxable Use Amount 2 (SEQ 0775) is positive, Sales by Vendors of Kerosene for use of Aviation Registration No. (SEQ 0705) must be significant.

- 1493 ○ Form 4136 - When Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 1 (SEQ 0575) must be significant.

- 1494 ○ Form 4136 - When Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 2 (SEQ 0590) must be significant.

- 1495 ○ Form 4136 - When either Alcohol Mixtures Ethanol Amount (SEQ 0970) or Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is positive, Alcohol Fuel Mixture Registration No. (SEQ 0950) must be significant.

- 1496 ○ Form 4136 - When either Biodiesel Mix Cr. Amount (SEQ 3030), Agri-Biodiesel Mix Cr. Amount (SEQ 3050) or Renewable Diesel Mix Cr. Amount (SEQ 3070) is positive, Biodiesel Mixture Registration No. (SEQ 3010) must be significant.

- 1497 ○ Form 4136 - When either LPG Cr. Amount (SEQ 3640), P Series Fuel Cr. Amount (SEQ 3680), Compressed Natural Gas Cr. Amount (SEQ 3720), Liquefied Hydrogen Cr. Amount (SEQ 3760), Liquid Fuel from Coal Cr. Amount (SEQ 3800), Liquid Fuel Cr. Amount (SEQ 3840), Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883), Compressed Gas Derived from Biomass Credit Amount (SEQ 3887), or Liquefied Natural Gas Cr. Amounts (SEQ 3880) is positive, Alternative Fuel Cr. Registration No. (SEQ 3600) must be significant.

- 1498 ○ Form 4136 - When either Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940), Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) or Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is positive, Registration Credit Card Issuers Registration No. (SEQ 3900) must be significant.

- 1499 ○ Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is positive, Diesel-Water Fuel Emulsion Blending Cr. Amount Registration No. (SEQ 4220) must be significant.

1500-9999 RESERVED

ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

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

* (For all fractions, enter a space before and after the number, e.g.,
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see Document 7475,
Catalogue #11046E, State Abbreviations, Major City Codes and Address Abbreviations.

ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-352nn 354nn-369nn	Michigan	MI	480nn-499nn
Alaska	AK	995nn-999nn	Minnesota	MN	550nn-567nn
Arizona	AZ	850,851nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn	Mississippi	MS	386nn-397nn
Arkansas	AR	716nn-729nn, 75502	Missouri	MO	630nn-658nn
California	CA	900nn-908nn, 910nn-928nn 930nn-961nn	Montana	MT	590nn-599nn
Colorado	CO	800nn-816nn	Nebraska	NE	680nn-693nn
Connecticut	CT	060nn-069nn	Nevada	NV	889nn-898nn
Delaware	DE	197nn-199nn	New Hampshire	NH	030nn-038nn
District of Columbia	DC	200nn-205nn	New Jersey	NJ	070nn-089nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn	New Mexico	NM	870nn-884nn
Georgia	GA	300nn-319nn, 398nn, 399nn	New York	NY	004nn, 005nn, 06390, 100nn-149nn
Hawaii	HI	967nn, 968nn	North Carolina	NC	270nn-289nn
Idaho	ID	832nn-838nn	North Dakota	ND	580nn-588nn
Illinois	IL	600nn-629nn	Ohio	OH	430nn-459nn
Indiana	IN	460nn-479nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Iowa	IA	500nn-528nn	Oregon	OR	970nn-979nn
Kansas	KS	660nn-679nn	Pennsylvania	PA	150nn-196nn
Kentucky	KY	400nn-427nn, 45275	Rhode Island	RI	028nn, 029nn
Louisiana	LA	700nn-714nn, 71749	South Carolina	SC	290nn-299nn
Maine	ME	03801, 039nn-049nn	South Dakota	SD	570nn-577nn
Maryland	MD	20331, 206nn-219nn	Tennessee	TN	370nn-385nn
Massachusetts	MA	010nn-027nn, 055nn	Texas	TX	733nn, 73949, 750nn-799nn, 885nn
			Utah	UT	840nn-847nn
			Vermont	VT	050nn-054nn, 056nn-059nn
			Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
			Washington	WA	980nn-986nn, 988nn-994nn
			West Virginia	WV	247nn-268nn
			Wisconsin	WI	49936, 530nn-549nn
			Wyoming	WY	820nn-834nn

ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>U.S. Possession</u>	<u>Abbr.</u>	<u>Zip Code</u>
American Samoa	AS	96799
Guam	GU	9691n, 9692n or 9693n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/DPO/FPO CITY/STATE/ZIP CODES FOR MILITARY
OVERSEAS ADDRESSES

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO, DPO or FPO	AA	340nn
APO, DPO or FPO	AE	090nn-098nn
APO, DPO or FPO	AP	962nn-966nn

ATTACHMENT 5

COMMUNITY PROPERTY STATE ABBREVIATIONS

<u>Community Property States</u>	<u>State Abbreviations</u>
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

1. Paid Preparer

In accordance with IRS regulations (REG-134235-08), paid tax return preparers must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify themselves in the paid preparer section of the tax return. They no longer have the option to use an SSN in lieu of the PTIN. To facilitate compliance with the new requirement, the IRS has revised the "Preparer's SSN or PTIN" line of various tax forms, including the Form 1040 series.

Beginning Tax Year 2011 (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.

If the return was prepared by a paid preparer, then fields 1340 through 1420 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and SEQ 1360 (Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

2. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, and Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include Self-Help and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (Non-Paid Preparer) of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

Non-Paid Preparer Field for IRS-Sponsored Programs (CONTINUED)

For the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs, the literal values "VITA" and "TCE" will no longer be input to denote that a tax return was prepared through one of these programs. The record layout has been changed to remove the "VITA" and "TCE" values.

The tax returns prepared in the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs will be identified by a site identification number. The composition of the site identification number is in the Preparer's Tax Identification Number (PTIN) format. The site identification number will be entered in the PTIN field for electronically filed tax returns.

3. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

**CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453**

-Continued -

5. Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Electronic Return Originators (EROs) can e-file individual income tax returns only if the returns are signed electronically using either the Self-Select or the Practitioner PIN method. EROs will use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to transmit supporting documents that are required to be submitted to the IRS.

Form 8453 should only be filed if you are attaching one or more of the following forms or supporting documents:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit - Attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, Credit for Federal Tax Paid on Fuels - Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009)(see instructions)
- Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit - Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Schedule 8949, Continuation Sheet for Schedule D (Form 1040) (or a statement with the same information, if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

ATTACHMENT 6

CLARIFICATION OF PAID AND NON-PAID PREPARER FIELDS
AND FORM 8453

-Continued -

5. Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return (continued)

Do NOT attach Forms W-2, W-2G and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS e-file Providers are required to retain copies of Forms W-2, W-2G, W-2GU and 1099-R with their records. Form 8822, *Change of Address*, Form 8379, *Injured Spouse Claim and Allocation*, or Form 9465, *Installment Agreement Request*, should not be attached to Form 8453.

An Authorized IRS e-file Provider must mail required Form(s) 8453 to the Austin Submission Processing Center within three business days after receiving acknowledgment that the return was accepted by IRS. Send Form(s) 8453 to the mailing address below:

INTERNAL REVENUE SERVICE
ATTN: SHIPPING AND RECEIVING, 0254
RECEIPT AND CONTROL BRANCH
AUSTIN, TX 73344-0254

ATTACHMENT 7

EIN PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 11, 12;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 8

VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES
LISTED BY SUBMISSION PROCESSING CENTERS
JANUARY 2011 - OCTOBER 2011 RETURN TRANSMISSIONS |

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, Forms 8854 or Forms 8891 must be batched to Austin.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by the first two digits of ERO EFIN or by address of online Taxpayer.

ANDOVER SPC		AUSTIN SPC		FRESNO SPC	
SITE DESIGNATOR - C		SITE DESIGNATOR - E		SITE DESIGNATOR - H	
01 Augusta	ME	42 Des Moines	IA	30 Laguna Niguel	CA
02 Portsmouth	NH	45 Fargo	ND	33 Laguna Niguel	CA
03 Burlington	VT	46 Aberdeen	SD	68 Sacramento	CA
04 Boston	MA	47 Omaha	NE	77 San Jose	CA
05 Providence	RI	63 Birmingham	AL	81 Helena	MT
06 Hartford	CT	64 Jackson	MS	82 Boise	ID
11 Brooklyn	NY	66 U.S. Possessions		83 Cheyenne	WY
12 Brooklyn	NY				
13 Manhattan	NY	71 Little Rock	AR	86 Phoenix	AZ
26 Manhattan	NY				
13 APO/DPO/FPO - NY	AE	72 New Orleans	LA	87 Salt Lake City	UT
26 APO/DPO/FPO - NY	AE	73 Oklahoma City	OK	88 Las Vegas	NV
14 Albany	NY	74 Austin	TX		
16 Buffalo	NY	70 Austin	TX	91 Seattle	WA
20 Newark	NJ	75 Dallas	TX	92 Anchorage	AK
		76 Houston	TX		
22 Newark	NJ	79 Houston	TX	93 Portland	OR
23 Philadelphia	PA				
24 Philadelphia	PA	80 Dallas	TX	94 San Francisco	CA
				APO/DPO/FPO San	
25 Pittsburgh	PA	84 Denver	CO	94 Francisco	AP
51 Wilmington	DE	85 Albuquerque	NM	95 Los Angeles	CA
52 Baltimore	MD				
27 Baltimore	MD	98 International		96 Los Angeles	CA
54 Richmond	VA			99 Honolulu	HI
78 District of Columbia	DC				

PHILADELPHIA SPC		KANSAS CITY SPC	
SITE DESIGNATOR - G		SITE DESIGNATOR - F	
50 Jacksonville	FL	15 Chicago	IL
56 Greensboro	NC		
69 Greensboro	NC	31 Cincinnati	OH
57 Columbia	SC	34 Cleveland	OH
58 Atlanta	GA	35 Indianapolis	IN
59 Jacksonville	FL	36 Chicago	IL
60 Ft. Lauderdale	FL	37 Springfield	IL
61 Louisville	KY	38 Detroit	MI
62 Nashville	TN	39 Milwaukee	WI
65 Ft. Lauderdale	FL	40 Detroit	MI
65 APO/DPO/FPO Miami	AA	41 St. Paul	MN
67 Atlanta	GA	43 St. Louis	MO
		48 Wichita	KS
		55 Parkersburg	WV

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.
EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3 - 4 5 - 6 7 8 9
Area - Group - Serial

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 699-99-9999,
700-01-0001 through 733-99-9999,
750-01-0001 through 763-99-9999,
764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-88-9999, **999-90-999 through 999-92-999, and** |
999-94-9999 through 999-99-9999 |

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 88, **90 through 92,** |
and 94 thru 99. |

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

ATTACHMENT 10
COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ
AND FOREIGN EMPLOYER COMPENSATION/PENSION (FEC/PENSION) RECORD

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code Name of Country</u>	<u>Code Name of Country</u>
AF Afghanistan	CG Congo (Kinshasa)
AX Akrotiri	CW Cooks Islands
AL Albania	CR Coral Sea Islands
XA Alberta	CS Costa Rica
AG Algeria	IV Cote d'Ivoire
AN Andorra	HR Croatia
AO Angola	CU Cuba
AV Anguilla	CY Cyprus
AY Antarctica (not valid for Form 2555)	EZ Czech Republic
AC Antigua & Barbuda	DA Denmark
AR Argentina	DX Dhekelia
AM Armenia	DJ Djibouti
AA Aruba	DO Dominica
AT Ashmore & Cartier Islands	DR Dominican Republic
AS Australia	TT Dem Rep of Timor-Leste
AU Austria	EC Ecuador
AJ Azerbaijan	EG Egypt
BF Bahamas The	ES El Salvador
BA Bahrain	EK Equatorial Guinea
FQ Baker Island	ER Eritrea
BG Bangladesh	EN Estonia
BB Barbados	ET Ethiopia
BO Belarus	FK Falkland Islands (Islas Malvinas)
BE Belgium	FO Faroe Islands
BH Belize	FJ Fiji
BN Benin	FI Finland
BD Bermuda	FR France
BT Bhutan	FP French Polynesia
BL Bolivia	FS French Southern & Antarctic Lands
BK Bosnia and Herzegovina	GB Gabon
BC Botswana	GA Gambia The
BV Bouvet Island	GG Georgia
BR Brazil	GM Germany
XB British Columbia	GH Ghana
IO British Indian Ocean Territory	GI Gibraltar
BX Brunei	GR Greece
BU Bulgaria	GL Greenland
UV Burkina Faso	GJ Grenada
BM Burma	GT Guatemala
BY Burundi	GK Guernsey
CB Cambodia	GV Guinea
CM Cameroon	PU Guinea-Bissau
CA Canada	GY Guyana
CV Cape Verde	HA Haiti
CJ Cayman Islands	HM Heard Island & McDonald Islands
CT Central African Republic	BK Herzegovina and Bosnia
CD Chad	VT Holy See
CI Chile	HO Honduras
CH China	HK Hong Kong
KT Christmas Islands	HQ Howland Island
IP Clipperton Islands	HU Hungary
CK Cocos (Keeling Islands)	IC Iceland
CO Colombia	IN India
CN Comoros	
CF Congo (Brazzaville)	

ATTACHMENT 10
COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ
AND FOREIGN EMPLOYER COMPENSATION/PENSION (FEC/PENSION) RECORD

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code Name of Country</u>	<u>Code Name of Country</u>
ID	Indonesia
IR	Iran
IZ	Iraq
EI	Ireland
IS	Israel
IT	Italy
JM	Jamaica
JN	Jan Mayen
JA	Japan
DQ	Jarvis Island
JE	Jersey
JQ	Johnston Atoll
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KQ	Kingman Reef
KR	Kiribati
KN	Korea, North
KS	Korea, South
KU	Kuwait
KG	Kyrgyzstan
KV	Kosovo
LA	Laos
LG	Latvia
LE	Lebanon
LT	Lesotho
LI	Liberia
LY	Libya
LS	Liechtenstein
LH	Lithuania
LU	Luxembourg
MC	Macau
MK	Macedonia
MA	Madagascar
MI	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
IM	Man, Isle of
XM	Manitobe
MR	Mauritania
MP	Mauritius
MF	Mayotte
MX	Mexico
FM	Micronesia, Federated States of
MQ	Midway Islands
MD	Moldova
MN	Monaco
MG	Mongolia
MJ	Montenegro
MH	Montserrat
MO	Morocco
MZ	Mozambique
WA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NT	Netherlands Antilles
XN	New Brunswick
XL	Newfoundland and Labrador
NC	New Caledonia
NZ	New Zealand
NU	Nicaragua
NG	Niger
NI	Nigeria
NE	Niue
NF	Norfolk Island
XT	Norhwest Territories
XS	Nova Scotia
XV	Nunavut
NO	Norway
MU	Oman
XO	Ontario
PK	Pakistan
PS	Palau
LQ	Palmyra Atoll
PM	Panama
PP	Papua New Guinea
PF	Paracel Islands
PA	Paraguay
PE	Peru
RP	Philippines
PC	Pitcairn Islands
PL	Poland
PO	Portugal
XP	Prince Edward Island
QA	Qatar
XQ	Quebec
RO	Romania
RS	Russia
RW	Rwanda
TB	Saint Barthelemy
SH	Saint Helena
SC	Saint Kitts & Nevis
ST	Saint Lucia
RN	Saint Martin
SB	Saint Pierre & Miquelon
WS	Samoa
SM	San Marino
TP	Sao Tome and Principe
XW	Saskatchewan
SA	Saudi Arabia
SG	Senegal
RI	Serbia
SE	Seychelles
SL	Sierra Leone
SN	Singapore
LO	Slovakia

ATTACHMENT 10
COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ
AND FOREIGN EMPLOYER COMPENSATION/PENSION (FEC/PENSION) RECORD

If the Country is not listed, use Country Code "OC" - Other Countries

<u>Code Name of Country</u>	<u>Code Name of Country</u>
SI Slovenia	UP Ukraine
BP Solomon Islands	AE United Arab Emirates
SO Somalia	UK United Kingdom
SF South Africa	UY Uruguay
SX South Georgia & The South Sandwich Islands	UZ Uzbekistan
SP Spain	NH Vanuatu
PG Spratly Islands	VE Venezuela
CE Sri Lanka	VM Vietnam
VC St Vincent & Grenadines	VI Virgin Islands, British
SU Sudan	WQ Wake Island
NS Suriname	WF Wallis & Futuna
SV Svalbard	WI Western Sahara
WZ Swaziland	YM Yemen
SW Sweden	ZA Zambia
SZ Switzerland	ZI Zimbabwe
SY Syria	OC Other Countries
TW Taiwan	XX RESERVED for ITIN Processing Only
TI Tajikistan	
TZ Tanzania	
TH Thailand	
TO Togo	
TL Tokelau	
TN Tonga	
TD Trinidad & Tobago	
TS Tunisia	
TU Turkey	
TX Turkmenistan	
TK Turks and Caicos Islands	
TV Tuvalu	
UG Uganda	

Note: For electronic filing only, enter alphabetic value "US" (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

ATTACHMENT 11

MAXIMUM NUMBER OF FORMS AND SCHEDULES

<u>Form or Schedule</u>	<u>Maximum Number</u>	<u>Form or Schedule</u>	<u>Maximum Number</u>
Form 1040	1	Form 5405 Page 2	2
Form 1040A	1	Form 5471	1
Form 1040EZ	1	Schedule J	
Form 1040-SS (PR)	1	Form 5471)	1
Schedule A	1	Schedule M	
Schedule B	1	Form 5471)	5
Schedule C	8	Schedule O	
Schedule C-EZ	1 per taxpayer*	(Form 5471)	5
Schedule D	1	Form 5695	2
Schedule E	15 **	Form 5713	1
Schedule EIC	1	Schedule A	
Schedule F	5	(Form 5713)	5
Schedule H	1 per taxpayer*	Schedule B	
Schedule J	1	(Form 5713)	5
		Schedule C	
		(Form 5713)	1
Schedule R	1	Form 5884	1
Schedule SE	1 per taxpayer*	Form 5884-A	1
Form T	10	Form 6198	10
Form W-2	50	Form 6251	1
Form W-2G	30	Form 6252	25
		Form 6478	1
499R-2/W-2PR	6	Form 6765	1
FEC Record	10	Form 6781	1
Form 970	2	Form 8082	4
Form 982	1	Form 8275	2
Form 1098-C	10	Form 8275-R	2
Form 1099-R	20	Form 8283	4
Form 1116	20	Form 8379	1
Form 1310	2	Form 8396	1
Form 2106	2 per taxpayer****	Form 8582	1
Form 2106-EZ	1 per taxpayer*	Form 8582-CR	1
Form 2120	4	Form 8586	1
Form 2210	1	Form 8594	1
Form 2210F	1	Form 8606	1 per taxpayer*
Form 2439	4	Form 8609-A	10
Form 2441	1	Form 8611	5
Form 2555	1 per taxpayer*	Form 8615	1
Form 2555EZ	1 per taxpayer*	Form 8621	5
Form 3468	1	Form 8689	1
Form 3800	1	Form 8697	4
Form 3903	2	Form 8801	1
Form 4136	1	Form 8812	1
Form 4137	1 per taxpayer*	Form 8814	10
Form 4255	1	Form 8815	1
Form 4562	30	Form 8820	1
Form 4563	2	Form 8824	5
Form 4684	5	Form 8826	1
Form 4797	1	Form 8828	1
Form 4835	4	Form 8829	32***
Form 4952	1	Form 8833	10
Form 4970	1	Form 8834	1
Form 4972	1 per taxpayer*	Form 8835	1
Form 5074	1	Form 8867	1
Form 5329	1 per taxpayer*	Form 8844	1

ATTACHMENT 11

MAXIMUM NUMBER OF FORMS AND SCHEDULES

<u>Form or Schedule</u>	<u>Maximum Number</u>	<u>Form or Schedule</u>	<u>Maximum Number</u>
Form 8845	1	Form 8900	1
Form 8846	1	Form 8903	1
		Form 8906	1
		Form 8907	1
Form 8853	1	Form 8908	1
Form 8859	1	Form 8909	1
Form 8862	1	Form 8910	1
Form 8863	1	Form 8911	1
Form 8864	1	Form 8912	10
Form 8865	5		
Schedule K-1 (Form 8865)	10	Form 8917	1
Schedule O (Form 8865)	5	Form 8919	2
Schedule P (Form 8865)	5	Form 8925	8
Form 8866	5	Form 8930	2
Form 8873	10	Form 8931	1
Form 8874	1	Form 8932	1
Form 8880	1	Form 8933	1
Form 8881	1	Form 8936	1
Form 8882	1	Form 8938	1
Form 8885	2	Form 8941	2
Form 8886	10	Form 9465	1
Form 8888	1	Form Payment	5
Form 8889	2	Pub 517 Wrksht 1	2
Form 8891	10	Pub 517 Wrksht 2	2
Form 8896	1	Pub 517 Wrksht 3	2
		Pub 517 Wrksht 4	2
		ST 0001	1
		ST 0002	25

<p>*Maximum of two per return on a Joint Return (one for each taxpayer) **Maximum of 45 (3 Rental Properties on each Schedule E) ***Up to four Forms 8829 for each Schedule C ****Maximum of four per return on a Joint Return (two for each taxpayer)</p>
--



Internal Revenue Service

TAX YEAR 2011

PART 2

***Electronic Return
RECORD LAYOUTS
for Individual Income Tax Returns***

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2011**

TAX YEAR 2011
HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I. NEW FORMS

Form 5884-B (Page 1 and Page 2)
Form 8867 (Page 1, Page 2 and Page 3)
Form 8938 (Page 1 and Page 2)
Form 8949 (STCGL/LTCGL)

II. UPDATED FORM CHANGES

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Schedule C-EZ			
Schedule D	Page 1		
Schedule E	Page 1		
Schedule EIC			
Schedule F	Page 1	Schedule F	Page 2
Schedule H	Page 1	Schedule H	Page 2
Schedule I	(Deleted)	Schedule M	(Deleted)
Schedule SE			
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Form 3800	Page 3		
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Form 4684	Page 1	Form 4684	Page 2
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Form 5405	Page 2		
Form 5471	Page 1		
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Form 8586			
Form 8606	Page 1	Form 8606	Page 2
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Form 8621	Page 3 (New)		
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Form 8820	Page 1	Form 8820	Page 2 (New)
Form 8834	Page 1	Form 8834	Page 2
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Form 8844			
Form 8846			
Form 8853	Page 1	Form 8853	Page 2
Form 8859			

TAX YEAR 2011
HIGHLIGHT TO THIS REVISION OF RECORD LAYOUTS

UPDATED FORM CHANGES (Continued)

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Form 8885			
Form 8889	Page 1		
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Form 8911	Page 1		
Form 8912	Page 1	Form 8912	Page 2
Form 8919			
Form 8930			
Form 8936			
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Form Payment			
State Record			
Unformatted Record			
Summary Record			
Form 8865 LTCGL Record (Name changed)			
Form 8865 STCGL Record (Name changed)			
Form 8949 LTCGL Record			
Form 8949 STCGL Record			

III. NON-UPDATED 2011 FORM CHANGES

As this revision goes to publication all known updates have been made.
Pending legislative changes may require late change pages.

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GENERAL INSTRUCTIONS

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

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

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

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

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

This is the issuance of the **2011** Electronic Return Record Layouts. Changes for the **October 2011** revision are indicated by a vertical line (|) in the right margin. Deletions are indicated by the delete symbol (--|) in the right margin.

Changes made after OCTOBER 1, **2011** are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

GENERAL INSTRUCTIONS (Cont'd)

Field Description Abbreviations

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

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

Repeated Field Description Values

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

SECTION 1 TRANS RECORD

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

TRANS RECORD "A"

TRANA Transmission Information Record - A

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

SECTION 1 TRANS RECORD

TRANS RECORD "A"

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

SECTION 1 TRANS RECORD

TRANS RECORD "B"

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

SECTION 2 TAX RETURN

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

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

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

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
Byte Count, Page 1		4	(see form) for fixed; "nnnn" for variable
Start of Record Sentinel		4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", "1040Zb" or "1040SS"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "201012", YYYYMM
0006	Filler	1	Blank

(42 characters)

Begin data fields for Page 1 of the Return record layout

SECTION 2 TAX RETURN

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

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

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

SECTION 2 TAX RETURN

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

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", or "1040SS"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "201012", YYYYMM
0006	Filler	1	Blank

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

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

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

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

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

Begin Data Fields (starting with Field # 0010)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1595" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "201112", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instructions Part 1, Sec 7.)
0061	Foreign Country	22	A, Allowable special character is space
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/County	35	A, Allowable special characters are space, slash, and hyphen
0064	Foreign City/State	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	17	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description	
0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMBnn" or blank
+0171	Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0358	Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359	Clergy Excess Rental Allowance Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0364	Form 8919 Literal	7	5	"F8919" or blank
0365	Form 8919 Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	6	NO ENTRY
0369	Adoption Amt	7	12	NO ENTRY
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Self-Employed SEP/SIMPLE/Qualified Plans	28	12	N

Field Identification No.	Form Ref.	Length	Field Description
0670	Self-Employed Health Insurance Ded	29	12 N
0680	Early Withdrawal Penalty	30	12 N
*0693	Recip Soc Sec No.	31b	9 N or "STMbnn"
+0695	Alimony Amount	31a	12 N
0697	Total Alimony Paid	31a	12 N
0700	IRA Deduction	32	12 N
0701	IRA Deduction Literal	32	1 "D" or blank
0702	Student Loan Interest Deduction	33	12 N
0705	Tuition and Fees Deduction	34	12 N
0710	Domestic Production Activities Ded	35	12 N
*0720	Other Adjustments Literal	36	11 Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)", "501(C)(18)", "PPR", "FORMb2555", "WBF", "JURYbPAY", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12 N
0722	Archer MSA Ded. Literal	36	3 "MSA" or blank
0723	Archer MSA Ded. Amount	36	12 N
0735	Total Other Adjustments	36	12 N
0740	Total Adjustments	36	12 N
0750	Adjusted Gross Income	37	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1486" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "201112", YYYYMM
0766		1	blank
0768	38	4	"EPRI" or blank
0769	38	12	N
0770	38	12	N
0772	39a	1	"X" or blank
0774	39a	1	"X" or blank
0776	39a	1	"X" or blank
0778	39a	1	"X" or blank
0783	39a	1	1, 2, 3, 4 or blank
0786	39b	1	"X" or blank
0788	40	8	"SECTb933", "X" or blank
0789	40	12	N
0800	41	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0883	962 Election	44c	1	"X" or blank
@0886	962 Election Explanation	44c	6	"STMbnn" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0988	Residential Energy Credits	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn" or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		23	"F4029", "F4361", "EXEMPT-NOTARY", "EXEMPTbCOMMUNITYb INCOME" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1105	Household Employment Taxes from Sch. H Amount	59a	12	N

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Field Identification No.	Form Ref.	Length	Field Description
1107	Form 5405, Line 18 Amount	59b	12 N
*1110	Other Tax Literal	60	8 "EPP", "S72P", "UT", "453A(C)", "457A", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111	Other Tax Amount	60	12 N
1112	COBRA Recapture Literal	60	5 "COBRA" or blank
1113	COBRA Recapture Amount	60	12 N
1114	F8611 Literal	60	5 "LIHCR" or blank
1115	F8611 Amount	60	12 N
1118	Form 8693 Approved Indicator	60	1 "X" or blank
1119	Form 8693 Approved Date	60	8 DT
1121	F4255 Literal	60	3 "ICR" or blank
1122	F4255 Amount	60	12 N
1123	F8828 Literal	60	4 "FMSR" or blank
1124	F8828 Amount	60	12 N
1125	F8834 Literal	60	9 "FORMb8834" or blank
1126	F8834 Amount	60	12 N
1127	F8697 Literal	60	9 "FORMb8697" or blank
1128	F8697 Amount	60	12 N
1129	F8845 Literal	60	4 "IECR" or blank
1130	F8845 Amount	60	12 N
1131	F8882 Literal	60	5 "ECCFR" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank
1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	9	"FORMb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1147	F8936 Literal	60	9	"FORMb8936" or blank
1148	F8936 Amount	60	12	N
1149	Total Other Tax	60	12	N
1150	Total Tax	61	12	N
1155	Forms 1099 and AK Dividend W/H Literal	62	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	62	12	N
1158	W/H from Sch K-1 Literal	62	7	"SCHbK-1" or blank
1159	W/H from Sch K-1 Amount	62	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1160	Total Federal Income Tax Withheld	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N
1189	American Opportunity Credit	66	12	N
1190	First-Time Homebuyer Credit	67	12	NO ENTRY
1197	F4868 Amount	68	12	N
1198	Excess SS & Tier 1 RRTA Tax	69	12	N
1200	Credit for Federal Tax on Fuels	70	12	N
1202	Form 2439 Block	71a	1	"X" or blank
1204	Form 8839 Block	71b	1	NO ENTRY
1206	Form 8801 Block	71c	1	"X" or blank
1208	Form 8885 Block	71d	1	"X" or blank
1210	Other Payments	71	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1245	Form 8689 Literal	72	9	"FORMb8689" or blank
1246	Form 8689 Amount	72	12	N
1250	Total Payments	72	12	N
1260	Overpaid	73	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	74a	12	N
1271	Form 8888 Block	74a	1	"X" or blank
1272	Routing Transit Number	74b	9	N or blank
1274	Checking Account Indicator	74c	1	"X" or blank
1276	Savings Account Indicator	74c	1	"X" or blank
1278	Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	75	12	N
1290	Amount Owed	76	12	N
1295	ES Penalty Indicator	77	1	NO ENTRY
1300	ES Penalty Amount	77	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY

Field Identification No.	Form Ref.	Length	Field Description
1317		1	"X" or blank Filing A Community Property State Return
1319		1	"X" or blank Signed by Power of Attorney
1320		35	AN, Allowable special characters are space, slash, and hyphen Name of Power of Attorney
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1322		25	AN Occupation
@1323		6	"STMbnn" or blank Spouse Signature Statement
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1330		6	N or blank OUO Code
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6) PTIN
1370		35	AN Preparer Firm Name

Field Identification No.	Form Ref.	Length	Field Description
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1380	Preparer Firm EIN	9	N
1385	Preparer Firm Street Address	35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip Code	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1135" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "201112", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061	Foreign Country	22	A, Allowable special character is space
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/County	35	A, Allowable special characters are space, slash, and hyphen
0064	Foreign City/State	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	17	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space.

Field Identification No.		Form Ref.	Length	Field Description
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0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0900" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0760 Record ID		6	"RETbbb"
0761 Type		6	"1040Ab"
0762 Page Number		5	"PG02b"
0763 Taxpayer Identification Number		9	N (Primary SSN)
0764 Filler		1	blank
0765 Tax Period		6	Value "201112", YYYYMM
0766 Filler		1	blank
0770 AGI Repeated	22	12	N
0772 Self 65 or Over Box	23a	1	"X" or blank
0774 Self Blind Box	23a	1	"X" or blank
0776 Spouse 65 or Over Box	23a	1	"X" or blank
0778 Spouse Blind Box	23a	1	"X" or blank
0783 Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786 Must Itemize Indicator	23b	1	"X" or blank
0788 Modified Standard Deduction Ind	24	8	"SECTb933", "X" or blank
0789 Total Itemized or Standard Deduction	24	12	N
0800 AGI Less Deduction	25	12	N
0810 Exemption Amount	26	12	N
0820 Taxable Income	27	12	N
0840 Education Credit Recapture Literal	28	3	"ECR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1150	Total Tax	35	12	N
1155	Forms 1099 and AK Dividend W/H Literal	36	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	36	12	N
1160	Total Federal Income Tax Withheld	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	37	6	"STMbnn" or blank
1178	EIC Literal	38a	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1180	Earned Income Credit	38a	12	N
1183	EIC Eligibility	38a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	38b	12	N
1187	Additional Child Tax Credit	39	12	N
1189	American Opportunity Credit	40	12	N
1230	F4868 Literal	41	9	"FORMb4868" or blank
1231	F4868 Amount	41	12	N
1240	Excess SST Literal	41	10	"EXCESSbSST" or blank
1241	Excess SS Tax	41	12	N
1250	Total Payments	41	12	N
1260	Overpaid	42	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	43a	12	N
1271	Form 8888 Block	43a	1	"X" or blank
1272	Routing Transit Number	43b	9	N or blank
1274	Checking Account Indicator	43c	1	"X" or blank
1276	Savings Account Indicator	43c	1	"X" or blank
1278	Depositor Account Number	43d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	44	12	N
1290	Amount Owed	45	12	N
1295	ES Penalty Indicator	46	1	NO ENTRY
1300	ES Penalty Amount	46	12	N

Field Identification No.	Form Ref.	Length	Field Description
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1303	Third Party Designee "Yes" Box	1	"X" or blank
1305	Third Party Designee "No" Box	1	"X" or blank
1307	Third Party Designee Name	35	AN
1309	Third Party Designee Telephone Number	10	N
1313	Third Party Designee PIN	5	AN or blank
1315	Remittance	12	NO ENTRY
1319	Signed by Power of Attorney	1	"X" or blank
1320	Name of Power of Attorney	35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature	5	N (PIN Use Only)
1322	Occupation	25	AN
@1323	Spouse Signature Statement	6	"STMbnn" or blank
1324	Spouse Signature	5	N (PIN Use Only)
1325	Surviving Spouse	1	"X" or blank
1326	Personal Representative	1	"X" or blank
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
1329	Optional Foreign Telephone Number	20	N, allowable special characters are hyphen and space
1330	OUO Code	6	N or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	"X" or blank
1360	PTIN	9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1385	Preparer Firm Street Address	35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip Code	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1164" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Zb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "201112", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061	Foreign Country	22	A, Allowable special character is space
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/County	35	A, Allowable special characters are space, slash, and hyphen
0064	Foreign City/State	35	A, Allowable special characters are space, slash, and hyphen
0067	Foreign Postal Code	17	AN, Allowable special characters are space, slash, and hyphen
0070	Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0356	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0363	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Forms 1099 and AK Dividend W/H Literal	7	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
1230	F4868 Literal	9	9	"FORMb4868" or blank
1231	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1271	Form 8888 Block	11a	1	"X" or blank
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1313		5	AN Third Party Designee PIN
1315		12	NO ENTRY Remittance
1319		1	"X" or blank Signed by Power of Attorney
1320		35	AN, Allowable special characters are space, slash, and hyphen Name of Power of Attorney
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1322		25	AN Occupation
@1323		6	"STMBnn" or blank Spouse Signature Statement
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1330		6	N or blank OUO Code
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6) PTIN

Field Identification No.	Form Ref.	Length	Field Description
1370		35	AN
1380		9	N
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
1465		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470		1	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1171" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040SS"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Tax Period	6	Value "201112", YYYYMM
0006	Filler	1	Blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0009	Form 1040-SS (PR) Literal	2	Values "PR" for 1040-PR "SS" for 1040-SS
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	NO ENTRY
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	NO ENTRY
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN, Taxpayer's name; allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address	35	NO ENTRY
0064	Foreign City, State or Province, Postal Code	35	NO ENTRY
0066	Foreign Country	22	NO ENTRY
0070	Name Line 2	35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space
0087	State Abbreviation	2	A, Value "PR"
0095	Zip Code	12	N, Values "006nnnnnnnnn", "007nnnnnnnnn" or "009nnnnnnnnn"
0097	Address Ind	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank
+0177	Relationship - 1	2(c)	15	Values: "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "BROTHER", "SISTER", "STEPBROTHER", "STEPSISTER", "HALF BROTHER", "HALF SISTER", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", "HIJA"
0180	Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0181	Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'
0182	Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185	Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187	Relationship - 2	2(c)	15	'See 1st Occ.'
0190	Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191	Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192	Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195	Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197	Relationship - 3	2(c)	15	'See 1st Occ.'
0200	Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201	Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2(b)	9	'See 1st Occ.'
0207	Relationship - 4	2(c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY
1192	Additional Child Tax Credit	8	12	N
1210	Health Coverage Tax Credit	9	12	NO ENTRY
1250	Total Payments	10	12	N
1260	Overpaid	11	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	12a	12	N
1271	Form 8888 Block	12a	1	"X" or blank
1272	Routing Transit Number	12b	9	N
1274	Checking Account Indicator	12c	1	"X" or blank
1276	Savings Account Indicator	12c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	13	12	N
1290	Amount Owed	14	12	NO ENTRY
1295	ES Penalty Indicator		1	NO ENTRY
1300	ES Penalty Amount		12	NO ENTRY
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	NO ENTRY
1326	Personal Representative		1	NO ENTRY
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330	OUO Code		6	N or blank
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6) PTIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE" Preparer Firm Street Address
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip Code
1420		10	N Firm Telephone Number
1465		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0739" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1600	Record ID		6	"RETbbb"
1601	Type		6	"1040SS"
1602	Page Number		5	"PG02b"
1603	Taxpayer Identification Number		9	N (Primary SSN)
1604	Filler		1	Blank
1605	Tax Period		6	Value "201112", YYYYMM
1606	Filler		1	Blank
1610	Excluded Puerto Rico Income	1	12	N
1620	SS/Medicare Taxes Withheld	2	12	N
1630	Add Child Tax Credit	3	12	N
1700	Name of Farm Proprietor		35	NO ENTRY
1710	SSN of Farm Proprietor		9	NO ENTRY
1720	Sales Amount of Livestock Purchased	A-1	12	NO ENTRY
1730	Cost or Other Basis	A-2	12	NO ENTRY
1740	Purchased Profit	A-3	12	NO ENTRY
1750	Sales Amount for Products Raised	A-4	12	NO ENTRY
1760	Total Cooperative Distributions	A-5a	12	NO ENTRY
1770	Taxable Cooperative Distributions	A-5b	12	NO ENTRY

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1780	Agricultural Program Payments	A-6	12	NO ENTRY
1790	Commodity Credit Loans Amount	A-7	12	NO ENTRY
1800	Crop Insurance Proceeds Amount	A-8	12	NO ENTRY
1810	Custom Hire	A-9	12	NO ENTRY
1820	Other Farm Income	A-10	12	NO ENTRY
1830	Gross Farm Income	A-11	12	NO ENTRY
1900	Car and Truck Expenses	B-12	12	NO ENTRY
1910	Chemicals Expense	B-13	12	NO ENTRY
1920	Conservation Expense	B-14	12	NO ENTRY
1930	Custom Hire Expense	B-15	12	NO ENTRY
1940	Depreciation/Sect 179 Expense	B-16	12	NO ENTRY
1950	Employee Benefit Programs Expense	B-17	12	NO ENTRY
1960	Feed Purchase Expense	B-18	12	NO ENTRY
1970	Fertilizer & Lime Expense	B-19	12	NO ENTRY
1980	Freight & Trucking Expense	B-20	12	NO ENTRY
1990	Gas, Fuel, Oil Expense	B-21	12	NO ENTRY
2000	Insurance Expense	B-22	12	NO ENTRY
2010	Mortgage Int Expense	B-23a	12	NO ENTRY
2020	Other Interest Expense	B-23b	12	NO ENTRY
2030	Labor Hired Expense	B-24	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2040	Pension/Profit-Sharing Expense	B-25	12	NO ENTRY
2050	Machinery/Equipment Rent or Lease	B-26a	12	NO ENTRY
2060	Other/Land/Animals Rent or Lease	B-26b	12	NO ENTRY
2070	Repairs/Maintenance Expense	B-27	12	NO ENTRY
2080	Seeds/Plants Purchased Expense	B-28	12	NO ENTRY
2090	Storage Warehousing Expense	B-29	12	NO ENTRY
2100	Supplies Purchased Expense	B-30	12	NO ENTRY
2110	Taxes Expense	B-31	12	NO ENTRY
2120	Utilities Expense	B-32	12	NO ENTRY
2130	Veterinary Fees/Medicine Expense	B-33	12	NO ENTRY
2140	Other Expenses Explanation 1	B-34a	20	NO ENTRY
2150	Other Expenses Amount 1	B-34a	12	NO ENTRY
2160	Other Expenses Explanation 2	B-34b	20	NO ENTRY
2170	Other Expenses Amount 2	B-34b	12	NO ENTRY
2180	Other Expenses Explanation 3	B-34c	20	NO ENTRY
2190	Other Expenses Amount 3	B-34c	12	NO ENTRY
2200	Other Expenses Explanation 4	B-34d	20	NO ENTRY
2210	Other Expenses Amount 4	B-34d	12	NO ENTRY

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

SECTION 3 SCHEDULES

Schedule Record Identification

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

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

(Begin data fields of the Schedule record layout)

Field Identification No.	Form Ref.	Length	Field Description
		4	"0679" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbA"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001
0015	1	12	Medical/Dental/Expenses N
0065	2	12	AGI Amount N
0070	3	12	Medical Allowance N
0080	4	12	Total Medical/Dental N
0090	5	12	State & Local Income Taxes N
0093	5a	1	Income Taxes Box "X" or blank
0095	5b	1	General Sales Taxes Box "X" or blank
0100	6	12	Real Estate Taxes N
0110	7	12	Personal Property Taxes N
*0130	8	28	Other Taxes Type AN or "STMbnn"
+0135	8	12	Other Taxes Amount N
0140	8	12	Total Other Taxes Amount N
0150	9	12	Total Taxes N

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0159	Form 1098 Explanation	10	6	"STMBnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMBnn" or blank
*0170	Recipient Name	11	20	AN or "STMBnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Mortgage Insurance Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMBnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
	Record Terminus Character		1	Value "#"

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0173" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0535	Record ID		6	"SCHbbA"
0536	Schedule Type		6	"1040bb"
0537	Page Number		5	"PG02b"
0538	Taxpayer Identification Number		9	N (Primary SSN)
0539	Filler		1	blank
0540	Schedule Occurrence Number		7	N 0000001
0545	State, Local Sales and Excise Taxes Paid in 2010	1	12	N
0550	Purchase Price before Taxes	2	12	N
0555	Line 2 More than \$49,500 - No	3	1	"X" or blank
0560	Line 2 More than \$49,500 - Yes	3	1	"X" or blank
0565	Line 1 Amount or Tax from 1st \$49,500 of Line 1	3	12	N
0570	Form 1040, Line 38 Amount	4	12	N
0575	Foreign Earned Income Exclusion	5	12	N
0580	Add Lines 4 and 5	6	12	N
0585	Enter \$125,000 (\$250,000 if MFJ)	7	12	N
0590	Line 6 More than Line 7 - No	8	1	"X" or blank

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0595	Line 6 More than Line 7 - Yes	8	1	"X" or blank
0600	Amt from Line 3 or Subtract Line 7 from Line 6 Amt	8	12	N
0605	Divide Line 8 by \$10,000	9	6	R
0610	Multiply Line 3 by Line 9	10	12	N
0615	Deduction for new Motor Vehicle Taxes	11	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1458" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbB"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001
*0010	1	25	Seller Financed Mortgage Name AN or "STMbnn"
+0011	1	34	Seller Financed Address AN
+0012	1	9	Seller Financed TIN N
+0015	1	12	Seller Financed Mortgage Amount N
0025	1	12	Total Seller Financed Mortgage Amount N
*0030	1	50	Interest Payer 1 AN or "STMbnn"
+0040	1	12	Interest Amount 1 N
0050	1	50	Interest Payer 2 AN
0060	1	12	Interest Amount 2 N
0070	1	50	Interest Payer 3 AN
0080	1	12	Interest Amount 3 N
0090	1	50	Interest Payer 4 AN
0100	1	12	Interest Amount 4 N
0110	1	50	Interest Payer 5 AN

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0263	Accrued Market Discount Literal	1	17	"ACCRUEDbMARKbDISC" or blank
0264	Accrued Market Discount Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description
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0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0740" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbC"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000008
0010 Name of Proprietor		35	AN
0015 SSN of Proprietor		9	N
0020 Principal Business	A	20	AN
0030 Business Code	B	6	N
0040 Business Name	C	45	AN
0060 Employer ID Number	D	9	N
0061 Business Address	E	35	AN
0062 Business City/State/ Zip Code	E	30	AN
0063 Cash Acctg Method	F(1)	1	"X" or blank
0064 Accrual Acctg Meth	F(2)	1	"X" or blank
0066 Other Acctg Method	F(3)	1	"X" or blank
*0068 Type of Other Meth	F(3)	25	AN or "STMbnn"
0177 Materially Participate in Current Tax Year - Y	G	1	"X" or blank
0183 Materially Participate in Current Tax Year - N	G	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0185	First Schedule C Filed for this Business	H	1	"X" or blank	
0187	Payments Requiring Form(s) 1099 Yes	I	1	"X" or blank	
0189	Payments Requiring Form(s) 1099 No	I	1	"X" or blank	
0190	Did or Will File all Required Forms 1099 Yes	J	1	"X" or blank	
0192	Did or Will File all Required Forms 1099 No	J	1	"X" or blank	
0193	Merchant Card & Third Party Payments	1a	12	N	
0194	Gross Receipts/ Sales Not Reported on 1a	1b	12	N	
					--
					--
					--
0198	Statutory Employee Earnings	1c	12	N	
0200	Total Gross Receipts	1d	12	N	
0210	Returns/Allowances/ Other Adjustments	2	12	N	
0220	Gross Receipts Less Returns Allowances	3	12	N	
0230	Cost of Goods Sold	4	12	N	
0240	Gross Profit	5	12	N	
0260	Other Income	6	12	N	
0270	Gross Income	7	12	N	
0280	Advertising Expense	8	12	N	
0293	Car/Truck Expenses	9	12	N	
0297	Commissions and Fees	10	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMBnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMBnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27a	12	N
0650	Reserved	27b	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0535" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0735 Record ID		6	"SCHbbC"
0736 Schedule Type		6	"1040bb"
0737 Page Number		5	"PG02b"
0738 Taxpayer Identification Number		9	N (Primary SSN)
0739 Filler		1	blank
0740 Schedule Occurrence Number		7	N 0000001 - 0000008
0741 Clos Inv Cost Method	33a	1	"X" or blank
0742 Lower Cost/Market	33b	1	"X" or blank
0744 Other Clos Inv Method	33c	1	"X" or blank
@0746 Other Meth Explanation	33c	6	"STMbnn" or blank
0748 Change Inventory Question - Yes	34	1	"X" or blank
@0751 Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753 Change Inventory Question - No	34	1	"X" or blank
0755 Beginning Inventory	35	12	N
0758 Purchases	36	12	N
0760 Cost of Labor	37	12	N
0770 Materials/Supplies	38	12	N
0780 Other Costs	39	12	N
0790 Total Costs	40	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0852	Vehicle Available - Yes	45	1	"X" or blank
+0857	Vehicle Available - No	45	1	"X" or blank
+0860	Another Vehicle - Yes	46	1	"X" or blank
+0870	Another Vehicle - No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0342" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbcZ"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
0015		9	N
0020	A	20	AN
0030	B	6	N
0040	C	45	AN
0060	D	9	N
0061	E	35	AN
0062	E	30	AN
0070	F	1	"X" or blank
0080	F	1	"X" or blank
0090	G	1	"X" or blank
0100	G	1	"X" or blank

SCHEDULE C-EZ

Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
0110	Merchant Card & Third Party Payments	1a	12	N
0120	Gross Receipts/ Sales Not Reported on 1a	1b	12	N
0130	Statutory Employee Earnings	1c	12	N
				--
				--
				--
0200	Total Gross Receipts	1d	12	N
0700	Total Expenses	2	12	N
0710	Net profit	3	12	N
*0820	Vehicle Service Date	4	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	5a	6	N
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0852	Vehicle Available - Yes	6	1	"X" or blank
+0857	Vehicle Available - No	6	1	"X" or blank
+0860	Another Vehicle - Yes	7	1	"X" or blank
+0870	Another Vehicle - No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank

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

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
				--
				--
				--
0050	ST Sales Price Box A	1(e)	12	N
0060	ST Cost/Other Basis Box A	1(f)	12	N
0070	ST Adjustments to Gain or Loss Box A	1(g)	12	N
0075	ST Gain or Loss Box A	1(h)	12	N
				--
				--
				--
0120	ST Sales Price Box B	2(e)	12	N
0130	ST Cost/Other Basis Box B	2(f)	12	N
0140	ST Adjustments to Gain or Loss Box B	2(g)	12	N
0145	ST Gain or Loss Box B	2(h)	12	N
				--
				--
				--
0190	ST Sales Price Box C	3(e)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0200	ST Cost/Other Basis Box C	3(f)	12	N
0210	ST Adjustments to Gain or Loss Box C	3(g)	12	N
0215	ST Gain or Loss Box C	3(h)	12	N

0715	ST Gain or Loss from F6252/4684/8824/6781	4(h)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(h)	12	N
0860	Short Loss Carryover	6(h)	12	N
0877	Net ST Gain/Loss	7(h)	12	N

0910	LT Sales Price Box A	8(e)	12	N
0920	LT Cost/Other Basis Box A	8(f)	12	N
0930	LT Adjustments to Gain or Loss Box A	8(g)	12	N
0935	LT Gain or Loss Box A	8(h)	12	N

0980	LT Sales Price Box B	9(e)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0990	LT Cost/Other Basis Box B	9(f)	12	N
1000	LT Adjustments to Gain or Loss Box B	9(g)	12	N
1005	LT Gain or Loss Box B	9(h)	12	N
				--
				--
1050	LT Sales Price Box C	10(e)	12	N
1060	LT Cost/Other Basis Box C	10(f)	12	N
1070	LT Adjustments to Gain or Loss Box C	10(g)	12	N
1075	LT Gain or Loss Box C	10(h)	12	N
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1720	LT Gain or Loss from Other Forms	11(h)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(h)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N
1775	Capital Gain Distribution	13(h)	12	N
1820	Long Term Loss Carryover	14(h)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1835	Combined Net LT Gain/Loss	15(h)	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "1260" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbe"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000015
0006	A	1	Payments Requiring Form(s) 1099 Yes "X" or blank
0007	A	1	Payments Requiring Form(s) 1099 No "X" or blank
0015	B	1	Did or will file Form(s) 1099 Yes "X" or blank
0018	B	1	Did or will file Form(s) 1099 No "X" or blank
0020	A-1	37	Property Address AN
0025	A-1	1	Property Type N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe)
0027	A-1	35	Property Type Other Describe AN
0030	B-1	37	Property Address AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0035	Property Type	B-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0037	Property Type Other Describe	B-1	35	AN or blank
0040	Property Address	C-1	37	AN
0041	Property Type	C-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0042	Property Type Other Describe	C-1	35	AN or blank
0043	Fair Rental Days	A-2	3	Value Range 000-999
0045	Personal Use Days	A-2	3	Value Range 000-999
0047	QJV	A-2	1	"X" or blank
0053	Fair Rental Days	B-2	3	-- Value Range 000-999
0055	Personal Use Days	B-2	3	Value Range 000-999
0057	QJV	B-2	1	"X" or blank
0063	Fair Rental Days	C-2	3	-- Value Range 000-999
0065	Personal Use Days	C-2	3	Value Range 000-999
0067	QJV	C-2	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0100	Merchant Card and Third-Party Payments A	A-3a	12	N
0110	Merchant Card and Third-Party Payments B	B-3a	12	N
0120	Merchant Card and Third-Party Payments C	C-3a	12	N
0121	Payments Not Reported A	A-3b	12	N
0122	Payments Not Reported B	B-3b	12	N
0123	Payments Not Reported C	C-3b	12	N
0124	Merchant Card/Third-Party/Cash-back Literal-A	A-4	9	"CASH-BACK" or blank
0125	Total Payments A	A-4	12	N
@0126	Cash-back Explanatory Statement	A-4	6	"STMbnn" or blank
0135	Merchant Card/Third-Party/Cash-back Literal-B	B-4	9	"CASH-BACK" or blank
0137	Total Payments B	B-4	12	N
@0138	Cash-back Explanatory Statement	B-4	6	"STMbnn" or blank
0145	Merchant Card/Third-Party/Cash-back Literal-C	C-4	9	"CASH-BACK" or blank
0147	Total Payments C	C-4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0148	Cash-back Explanatory Statement	C-4	6	"STMbnn" or blank
				--
				--
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	A-11	12	N
0343	Management Fees	B-11	12	N
0344	Management Fees	C-11	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank --
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
0540	Deprec Expense A	A-18	12	N
0550	Deprec Expense B	B-18	12	N
0560	Deprec Expense C	C-18	12	N
*0570	Other Description	A-19	25	AN or "STMbnn"
+0580	Other Amount A	A-19	12	N
+0590	Other Amount B	B-19	12	N
+0600	Other Amount C	C-19	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1109	Tot All Amounts Royalty Rents Received	23b	12	N
1111	Tot All Amounts Total Payments Rental	23c	12	N
1112	Tot All Amounts Total Payments Royalty	23d	12	N
1113	Tot All Amounts Mortgage Interest	23e	12	N
1114	Tot All Amounts Deprec Expense	23f	12	N
1115	Tot All Amounts Total Expenses	23g	12	N
1118	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"1124" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
1166	Prior Years Losses Yes Box	27	1	"X" or blank
1167	Prior Years Losses No Box	27	1	"X" or blank
*1170	Part/S-Corp Name A	28A(a)	47	AN, "PYA", "UPE", or "STMBnn"
+1172	Part/S-Corp Ind	28A(b)	1	"P" or "S" or blank
+1174	Foreign Partner	28A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	28A(d)	9	N
+1180	Any Amount is Not At Risk	28A(e)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	28A(f)	12	N or "STMBnn"
+1188	Part/S-Corp Passive Sch K-1 Income	28A(g)	12	N
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
@1400	Continuation Partnerships/S Corporation & EIN	28A(a-e)	6	"STMbnn" or blank
@1410	Cont. Passive/ Nonpassive Income/ Loss-Part/S Corp	28A(f-j)	6	"STMbnn" or blank
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Tot Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
@1870	Continuation Estates/Trusts & EIN	33A(a-b)	6	"STMbnn" or blank
@1880	Cont. Passive/ Nonpassive Income/ Loss-Estate/Trust	33A(c-f)	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N

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

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0229" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

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

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0130	Relationship - 2	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0140	Number of Months - 2	6	2	N, Range 00-12 or blank
0142	Kidnapped Child Literal - 2	6	2	"KC" or blank
0147	Qualifying Child Name Control - 3		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150	Qualifying Child First Name - 3	1	10	AN (first name) or blank
0151	Qualifying Child Last Name - 3	1	15	AN (last name) or blank
0155	Qualifying SSN - 3	2	9	N
0160	Year of Birth - 3	3	4	N
0170	Student "Yes" Box - 3	4(a)	1	"X" or blank
0175	Student "No" Box - 3	4(a)	1	"X" or blank
0180	Disabled "Yes" Box - 3	4(b)	1	"X" or blank
0185	Disabled "No" Box - 3	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0200	Relationship - 3	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0210	Number of Months - 3	6	2	N, Range 00-12 or blank
0212	Kidnapped Child Literal - 3	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0945" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbF"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		35	AN
0020		9	N
0030	A	35	AN
0040	B	6	N or blank
0050	C	1	"X" or blank
0060	C	1	"X" or blank
0070	D	9	N or blank
0100	E	1	"X" or blank
0110	E	1	"X" or blank
0120	F	1	"X" or blank
0125	F	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0130	Did or will file required Form(s) 1099 Yes	G	1	"X" or blank
0135	Did or will file required Form(s) 1099 No	G	1	"X" or blank
0140	Sales Amount of Livestock and Resale Items	1a	12	N
0143	Sales Amt of Livestock & Resale Items not on Ln 1a	1b	12	N
0146	Total Sales	1c	12	N
0150	Cost or Other Basis	1d	12	N
0160	Purchased Profit	1e	12	N
0170	Sales Amount for Products Raised	2a	12	N
0175	Sales Amount of Products Raised not on Line 2a	2b	12	N
0180	Total Cooperative Distributions	3a	12	N
0195	Taxable Amount	3b	12	N
0205	Agricultural Program Payments	4a	12	N
0210	Taxable Amount	4b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	5a	12	N
0235	Commodity Credit Loans Forfeited	5b	12	N
0240	Taxable Amount	5c	12	N
0245	Crop Insurance Proceeds Amount	6a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0250	Taxable Amount	6b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	6c	1	"X" or blank
0255	Deferred Amount	6d	12	N
0260	Custom Hire Income	7a	12	N
0265	Custom Hire Income not on Line 7a	7b	12	N
0275	Specified Other Income	8a	12	N
0277	Other Income not on Line 8a	8b	12	N
0280	Gross Income Amount	9	12	N
0295	Car and Truck Expense	10	12	N
0300	Chemicals Expense	11	12	N
0310	Conservation Expense	12	12	N
0315	Custom Hire Expense	13	12	N
0320	Sect 179 Expense	14	12	N
0330	Employee Benefit Programs Expense	15	12	N
0340	Feed Purchased Expense	16	12	N
0350	Fertilizer & Lime Expense	17	12	N
0360	Freight & Trucking Expense	18	12	N
0370	Gas, Fuel, Oil Expense	19	12	N
0380	Insurance Expense	20	12	N

Field Identification No.	Form Ref.	Length	Field Description
@0385 Form 1098 Explanation	21a	6	"STMbnn" or blank
0390 Mortgage Int Expense	21a	12	N
@0395 Form 1098 Name/ Address	21b	6	"STMbnn" or blank
0400 Other Interest Expense	21b	12	N
0410 Labor Hired Expense	22	12	N
0450 Pension/Profit Sharing Expense	23	12	N
0460 Machinery/Equipment Rent or Lease	24a	12	N
0465 Other/Land/Animals Rent or Lease	24b	12	N
0470 Repairs/Maintenance Expense	25	12	N
0480 Seeds/Plants Purchased Expense	26	12	N
0490 Storage Warehousing Expense	27	12	N
0510 Supplies Purchased Expense	28	12	N
0520 Taxes Expense	29	12	N
0530 Utilities	30	12	N
0540 Veterinary Fees/ Medicine Expense	31	12	N
*0550 Other Expenses Explanation 1	32a	20	AN or "STMbnn"
+0560 Other Expenses Amount 1	32a	12	N
0570 Other Expenses Explanation 2	32b	20	AN
0580 Other Expenses Amount 2	32b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0590	Other Expenses Explanation 3	32c	20	AN
0600	Other Expenses Amount 3	32c	12	N
0610	Other Expenses Explanation 4	32d	20	AN
0620	Other Expenses Amount 4	32d	12	N
0630	Other Expenses Explanation 5	32e	20	AN
0640	Other Expenses Amount 5	32e	12	N
0642	Other Expenses Explanation 6	32f	20	AN
0644	Other Expenses Amount 6	32f	12	N
0650	Total Expenses	33	12	N
0675	PAL Indicator	34	3	"PAL" or blank
0680	Net Farm Profit or Loss	34	12	N
0683	Subsidy Received for Current Year Yes	35	1	"X" or blank
0686	Subsidy Received for Current Year No	35	1	"X" or blank
0690	All is At Risk Indicator	36a	1	"X" or blank
0700	Some is Not At Risk Indicator	36b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0301" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0710 Record ID		6	"SCHbbF"
0711 Schedule Type		6	"1040bb"
0712 Page Number		5	"PG02b"
0713 Taxpayer Identification Number		9	N (Primary SSN)
0714 Filler		1	blank
0715 Schedule Occurrence Number		7	N 0000001 - 0000005
0720 Sales Amount of Livestock	37a	12	N
0725 Sales Amount of Livestock not on Line 37a	37b	12	N
0730 Cooperative Distributions	38a	12	N
0735 Taxable Amount	38b	12	N
0760 Agricultural Program Payments	39a	12	N
0770 Taxable Amount	39b	12	N
@0775 Commodity Credit Loans Explain		6	"STMbnn" or blank
0780 Commodity Credit Loans Amount	40a	12	N
0790 Commodity Credit Loans Forfeited	40b	12	N
0800 Taxable Amount	40c	12	N
0810 Crop Insurance Proceeds	41	12	N
0820 Custom Hire Income	42a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0825	Custom Hire Income not on Line 42a	42b	12	N
0830	Specified Other Income	43a	12	N
0840	Other Income Amount not Reported on Line 43a	43b	12	N
0845	Add Amounts in the Right Column	44	12	N
0850	Inventory At Beginning Year	45	12	N
0860	Cost of Products Purchased	46	12	N
0870	Beginning Inventory Plus Products	47	12	N
0880	Purchased Inventory At End of Year	48	12	N
0890	Cost of Farm Products Sold	49	12	N
0900	Gross Farm Income	50	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0204" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbH"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Schedule Occurrence Number
0010		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
			Employer Name
0015		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
			Employer Name Control
0020		9	N
			Employer SSN
0030		9	N
			Employer Identification Number
0040	A	1	"X" or blank
			Cash Wages Paid Yearly - Yes
0045	A	1	"X" or blank
			Cash Wages Paid Yearly - No
0050	B	1	"X" or blank
			Federal Income Tax Withheld - Yes
0055	B	1	"X" or blank
			Federal Income Tax Withheld - No
0060	C	1	"X" or blank
			Cash Wages Paid Qtrly - No

Field Identification No.		Form Ref.	Length	Field Description
0065	Cash Wages Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0127	Disability Literal	6	12	"DISABILITY" or blank
0150	Cash Wages Paid Qtrly - No	7	1	"X" or blank
0155	Cash Wages Paid Qtrly - Yes	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0378" for Fixed; "nnnn" for variable format
		4	Value "*****"
0160		6	"SCHbbH"
0161		6	"1040bb"
0162		5	"PG02b"
0163		9	N (Primary SSN)
0164		1	blank
0165		7	N 0000001 - 0000002
0170	8	1	"X" or blank
0175	8	1	NO ENTRY
0180	9	1	"X" or blank
0185	9	1	NO ENTRY
0190	10	1	"X" or blank
0195	10	1	NO ENTRY
0200	11	2	Standard Postal State Abbreviations
0220	12	12	N or "0%bRATE"

Field Identification No.		Form Ref.	Length	Field Description	
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0230	Total Taxable Wages for FUTA (Section A)	13	12	N	
0240	FUTA Tax	14	12	N	
0250	State Name 1	15(a)	2	NO ENTRY	
0270	Taxable Payroll for Unemploymnt Cntrbtns 1	15(b)	12	NO ENTRY	
0280	Beginning Date of State Experience Rate Period 1	15(c)	8	NO ENTRY	
0285	Ending Date of State Experience Rate Period 1	15(c)	8	NO ENTRY	
0290	State Experience Rate 1	15(d)	6	NO ENTRY	
0300	Unemployment Tax Credit at .054 - 1	15(e)	12	NO ENTRY	
0310	Unemploymnt Tax Credit at Maximum Pct - 1	15(f)	12	NO ENTRY	
0320	Additional Tax Credit 1	15(g)	12	NO ENTRY	
0330	Contributions Paid to State Unemployment Fund 1	15(h)	12	NO ENTRY	
0340	State Name 2	15(a)	2	NO ENTRY	
0360	Taxable Payroll For Unemploymnt Cntrbtns 2	15(b)	12	NO ENTRY	
0370	Beginning Date of State Experience Rate Period 2	15(c)	8	NO ENTRY	
0375	Ending Date of State Experience Rate Period 2	15(c)	8	NO ENTRY	
0380	State Experience Rate 2	15(d)	6	NO ENTRY	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0390	Unemployment Tax Credit at .054 - 2	15(e)	12	NO ENTRY	
0400	Unemplmnt Tax Credit at Maximum Pct - 2	15(f)	12	NO ENTRY	
0410	Additional Tax Credit 2	15(g)	12	NO ENTRY	
0420	Contributions to State Unemployment Fund 2	15(h)	12	NO ENTRY	
0440	Total Additional Tax Credit	16(g)	12	NO ENTRY	
0450	Total Contributions to State Unemployment Funds	16(h)	12	NO ENTRY	
0460	Tentative Total Tax Credit	17	12	NO ENTRY	
0470	Total Taxable Wages for FUTA (Section B)	18	12	NO ENTRY	
0480	Gross FUTA Tax Amount	19	12	NO ENTRY	
0490	Maximum Tax Credit Amount	20	12	NO ENTRY	
0500	Total Tax Credit Allowed	21	12	NO ENTRY	
0503	NY Worksheet Indicator	21	1	NO ENTRY	
0510	FUTA Tax	22	12	NO ENTRY	
0520	Total Taxes from Line 6	23	12	N	
0530	Total Combined Taxes Plus Futa Taxes	24	12	N	
0540	Required to File Form 1040 - Yes	25	1	"X" or blank	
0550	Required to File Form 1040 - No	25	1	NO ENTRY	

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbJ"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
0010	1	12	N
			Taxable Income
0020	2a	12	N
			Elected Farm Income
0023	2b	12	N
			Excess Net Long Term Capital Gain
0026	2c	12	N
			Unrecaptured Section 1250 Gain
0030	3	12	N
			Subtract Line 2 from Line 1
0040	4	12	N
			Tax on Line 3
0050	5	12	N
			Taxable Income from Prior Years
0060	6	12	N
			One-third Elected Farm Income
0070	7	12	N
			Add Lines 5 and 6
0080	8	12	N
			Tax on Line 7
0090	9	12	N
			Taxable Income from Prior Years
0100	10	12	N
			Amount from Line 6
0110	11	12	N
			Add Lines 9 and 10

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0120	Tax on Line 11	12	12	N
0130	Taxable Income from Prior Year	13	12	N
0140	Amount from Line 6	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0115" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0171 Record ID		6	"SCHbbJ"
0172 Schedule Type		6	"1040bb"
0173 Page Number		5	"PG02b"
0174 Taxpayer Identification Number		9	N (Primary SSN)
0175 Filler		1	blank
0176 Schedule Occurrence Number		7	N 0000001
0178 Amount from Line 17	18	12	N
0180 Taxable Income from Prior Years	19	12	N
0190 Taxable Income from Prior Years	20	12	N
0200 Taxable Income from Prior Year	21	12	N
0210 Add Lines 19 through 21	22	12	N
0220 Tax - Sch J	23	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0053" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbR"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	1	"X" or blank
0020	2	1	"X" or blank
0030	3	1	"X" or blank
0040	4	1	"X" or blank
0050	5	1	"X" or blank
0060	6	1	"X" or blank
0070	7	1	"X" or blank
0080	8	1	"X" or blank
0090	9	1	"X" or blank
0100	II-2	1	"X" or blank
		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040/1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N
0280	Tax Liability Limit	21	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0492" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbSE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Self- Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box	A	1	"X" or blank
0030	Net Farm Profit/Loss	1a	12	N
0035	TP Received SS Retirement/ Disability Benefits	1b	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0042	Unreimbursed Business Expenses Subtracted	2	1	"X" or blank
@0044	Allowable Expense Explanation	2	6	"STMbnn" or blank
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0055	Exempt-Notary Amt	3	12	N
0057	Chapter 11 Bankruptcy Income Literal	3	23	"CHAP.11BANKRUPTCYINCOME" or blank

SCHEDULE SE

Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0059	Chapter 11 Bankruptcy Income Amount	3	12	N
0061	Community Income Taxed to Spouse Literal	3	28	"COMMUNITYINCOMETAXEDTO SPOUSE" or blank
0063	Community Income Taxed to Spouse Amount	3	12	N
0065	Exempt Community Income Literal	3	21	"EXEMPTCOMMUNITYINCOME" or blank
0067	Exempt Community Income Amount	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0095	Wages Subject to Social Security Tax	8c	12	N
0100	Total Wages/ Unreported Tips	8d	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduct for Employer-equivalent Portion of SE Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Nonfarm Opt Base Amount	16	12	N
0190	Nonfarm Opt Meth Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

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

<u>Field No.</u>	<u>Schedule SE Identification</u>	<u>Line Reference</u>
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1a
0035	TP Rcvd SS Retirement/ Disability Benefits	1b
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0055	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduct for Employer-equivalent Portion of SE Tax	6

SECTION 4 Forms

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

<u>Field No.</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout)

Field Identification No.	Form Ref.	Length	Field Description
		4	"1777" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"Tbbbbbb"
0002		5	"PG01b"
0003		9	N (SSN or ITIN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	1	70	AN
			Block Name and Account Title-Acq
0030	2	70	AN
			Property Subdivision or Map Survey-Acq
0040	3a	40	AN
			Seller/Source of Acquisition Name
0050	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
			Seller/Source of Acquisition Street Address
0060	3a	22	AN, Allowable special characters are: space, slash, and hyphen
			Seller/Source of Acquisition City
0070	3a	2	A (Standard Postal State Abbreviations)
			Seller/Source of Acquisition State Abbreviation
0080	3a	12	N (left-justified)
			Seller/Source of Acquisition Zip Code

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Date Acquired	3b	8	DT
0100	Cash Amount Paid	4a	12	N
0110	Interest-Bearing Notes Amount Paid	4b	12	N
0120	Non-Interest-Bearing Notes Amount Paid	4c	12	N
0130	Other Consideration Amount	5a	12	N
@0135	Other Consideration Amount Statement	5b	6	"STMbnn" or blank
0140	Legal Expenses	6	12	N
0150	Cruising, Surveying, Other Acquisition Expenses	7	12	N
0160	Property Total Cost or Other Basis	8	12	N
0170	Forest Land Units Number	9a	12	N
0180	Forest Land Cost or Other Basis Per Unit	9a	12	N
0190	Forest Land Total Cost or Other Basis	9a	12	N
0200	Other Unimproved Land Units Number	9b	12	N
0210	Other Unimproved Land Cost or Other Basis Per Unit	9b	12	N
0220	Other Unimproved Land Total Cost or Other Basis	9b	12	N
0225	Improved Land Description	9c	70	AN
0230	Improved Land Units Number	9c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Improved Land Cost or Other Basis Per Unit	9c	12	N
0250	Improved Land Total Cost or Other Basis	9c	12	N
*0260	Merchantable Timber Unit-A	9d	20	AN, "STMBnn" or blank
+0270	Merchantable Timber Units Number-A	9d	12	N
+0280	Merchantable Timber Cost or Other Basis/ Unit-A	9d	12	N
+0290	Merchantable Timber Total Cost or Other Basis-A	9d	12	N
0300	Merchantable Timber Unit-B	9d	20	AN
0310	Merchantable Timber Units Number-B	9d	12	N
0320	Merchantable Timber Cost or Other Basis/ Unit-B	9d	12	N
0330	Merchantable Timber Total Cost or Other Basis-B	9d	12	N
0340	Merchantable Timber Unit-C	9d	20	AN
0350	Merchantable Timber Units Number-C	9d	12	N
0360	Merchantable Timber Cost or Other Basis/ Unit-C	9d	12	N
0370	Merchantable Timber Total Cost or Other Basis-C	9d	12	N
0380	Merchantable Timber Unit-D	9d	20	AN

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0390 Merchantable Timber Units Number-D	9d	12	N
0400 Merchantable Timber Cost or Other Basis/ Unit-D	9d	12	N
0410 Merchantable Timber Total Cost or Other Basis-D	9d	12	N
0420 Merchantable Timber Unit-E	9d	20	AN
0430 Merchantable Timber Units Number-E	9d	12	N
0440 Merchantable Timber Cost or Other Basis/ Unit-E	9d	12	N
0450 Merchantable Timber Total Cost or Other Basis-E	9d	12	N
0460 Merchantable Timber Unit-F	9d	20	AN
0470 Merchantable Timber Units Number-F	9d	12	N
0480 Merchantable Timber Cost or Other Basis/ Unit-F	9d	12	N
0490 Merchantable Timber Total Cost or Other Basis-F	9d	12	N
0495 Merchantable Timber BMF ONLY Statement	9d	6	Blank
*0500 Premerchantable Timber Unit-A	9e	20	AN, "STMbnn" or blank
+0510 Premerchantable Timber Units Number-A	9e	12	N
+0520 Premerchantable Timber Cost or Other Basis/Unit-A	9e	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0530	Premerchtable Timber Total Cost or Other Basis-A	9e	12	N
0540	Premerchtable Timber Unit-B	9e	20	AN
0550	Premerchtable Timber Units Number- B	9e	12	N
0560	Premerchtable Timber Cost or Other Basis/Unit-B	9e	12	N
0570	Premerchtable Timber Total Cost or Other Basis-B	9e	12	N
0580	Premerchtable Timber Unit-C	9e	20	AN
0590	Premerchtable Timber Units Number- C	9e	12	N
0600	Premerchtable Timber Cost or Other Basis/Unit-C	9e	12	N
0610	Premerchtable Timber Total Cost or Other Basis-C	9e	12	N
0620	Premerchtable Timber Unit-D	9e	20	AN
0630	Premerchtable Timber Units Number- D	9e	12	N
0640	Premerchtable Timber Cost or Other Basis/Unit-D	9e	12	N
0650	Premerchtable Timber Total Cost or Other Basis-D	9e	12	N
0655	Premerchtable Timber BMF ONLY Statement	9e	6	Blank

Field Identification No.		Form Ref.	Length	Field Description
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*0660	Improvements Description-A	9f	35	AN, "STMbnn" or blank
*+0670	Improvements Unit-A	9f	20	AN, "STMbnn" or blank
+0680	Improvements Units Number-A	9f	12	N
+0690	Improvements Cost or Other Basis/Unit-A	9f	12	N
+0700	Improvements Total Cost or Other Basis-A	9f	12	N
0710	Improvements Description-B	9f	35	AN
0720	Improvements Unit-B	9f	20	AN
0730	Improvements Units Number-B	9f	12	N
0740	Improvements Cost or Other Basis/Unit-B	9f	12	N
0750	Improvements Total Cost or Other Basis-B	9f	12	N
0760	Improvements Description-C	9f	35	AN
0770	Improvements Unit-C	9f	20	AN
0780	Improvements Units Number-C	9f	12	N
0790	Improvements Cost or Other Basis/Unit-C	9f	12	N
0800	Improvements Total Cost or Other Basis-C	9f	12	N
0810	Improvements Description-D	9f	35	AN
0820	Improvements Unit-D	9f	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Improvements Units Number-D	9f	12	N
0840	Improvements Cost or Other Basis/Unit-D	9f	12	N
0850	Improvements Total Cost or Other Basis-D	9f	12	N
0860	Improvements Description-E	9f	35	AN
0870	Improvements Unit-E	9f	20	AN
0880	Improvements Units Number-E	9f	12	N
0890	Improvements Cost or Other Basis/Unit-E	9f	12	N
0900	Improvements Total Cost or Other Basis-E	9f	12	N
0910	Improvements Description-F	9f	35	AN
0920	Improvements Unit-F	9f	20	AN
0930	Improvements Units Number-F	9f	12	N
0940	Improvements Cost or Other Basis/Unit-F	9f	12	N
0950	Improvements Total Cost or Other Basis-F	9f	12	N
0955	Improvements BMF ONLY Statement	9f	6	Blank
0960	Mineral Rights Unit	9g	20	AN
0970	Mineral Rights Units Number	9g	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0980	Mineral Rights Cost or Other Basis/Unit	9g	12	N
0990	Mineral Rights Total Cost or Other Basis	9g	12	N
1000	Total Cost or Other Basis	9h	12	N
@1005	Acquisition Timber- Cut Rights Pay-As- Cut Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0528" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1020 Record ID		6	"FRMbbb"
1021 Form Number		6	"Tbbbbbb"
1022 Page Number		5	"PG02b"
1023 Taxpayer Identification Number		9	N (SSN or ITIN)
1024 Filler		1	blank
1025 Form Occurrence Number		7	N 0000001 - 0000010
*1030 Block Name and Account Title-Dep	1	70	AN, "STMbnn" or blank
*1040 Other Unit of Measure Details		70	AN, "STMbnn" or blank
1050 Preceding Year-End Timber EST (Quantity)	2(a)	12	N
1060 Preceding Year-End Timber Est (Cost/ Other Basis)	2(b)	12	N
1070 Increase/Decrease Timber Quantity	3(a)	12	N
1080 Addition for Growth (Number of Years)	4a	3	N
1090 Addition for Growth (Quantity)	4a(a)	12	N
1100 Premerchtable Acct Transfer (Quantity)	4b(a)	12	N
1110 Premerchtable Acct Transfer (Cost/ Other Basis)	4b(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1120	Def Reforest Acct Transfer (Quantity)	4c(a)	12	N
1130	Def Reforest Acct Transfer (Cost/ Other Basis)	4c(b)	12	N
1140	Acquired Timber Current Year (Quantity)	5(a)	12	N
1150	Acquired Timber Current Year (Cost/ Other Basis)	5(b)	12	N
1160	Capital Addition Current Year	6(b)	12	N
1170	Year-End Total Pre-Depletion (Quantity)	7(a)	12	N
1180	Year-End Total Pre-Depletion (Cost/ Other Basis)	7(b)	12	N
1190	Returnable Depletion Unit Rate	8(b)	6	R
1200	Cut Timber Quantity Current Year	9(a)	12	N
1210	Depletion Current Year	10(b)	12	N
1220	Timber Quantity Sold/Disposed of Current Year	11(a)	12	N
1230	Allowable as Basis of Sale	12(b)	12	N
1240	Timber Quantity Lost Current Year	13(a)	12	N
1250	Allowable Basis of Loss	14(b)	12	N
1260	Total Reductions Current Year (Quantity)	15a(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1270	Total Reductions Current Year (Cost/ Other Basis)	15b(b)	12	N
1280	Net Year-End Quantity/Value (Quantity)	16(a)	12	N
1290	Net Year-End Quantity/Value (Cost/Other Basis)	16(b)	12	N
1300	Cut Timber Sold Quantity	17(b)	12	N
1310	Section 631(a) Timber Cutting Election Yes Box	18a	1	"X" or blank
@1315	Section 631(a) Adjusted Basis Statement	18a	6	"STMbnn" or blank
@1325	Section 631(a) Cut Timber Detail Statement	18a	6	"STMbnn" or blank
@1335	Section 631(a) Timber Valuation Statement	18a	6	"STMbnn" or blank
@1345	Section 631(a) Valuation Comparison Statement	18a	6	"STMbnn" or blank
@1355	Section 631(a) Operations Statement	18a	6	"STMbnn" or blank
@1365	Section 631(a) Activity Status Statement	18a	6	"STMbnn" or blank
1370	Section 631(a) Timber Cutting Election No Box	18a	1	"X" or blank
1380	Section 631(a) Revocation Yes Box	18b	1	"X" or blank
1390	Section 631(a) Revocation No Box	18b	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1400 Revocation Effective Date	18b	8	DT
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"2145" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1420 Record ID		6	"FRMbbb"
1421 Form Number		6	"Tbbbbbb"
1422 Page Number		5	"PG03b"
1423 Taxpayer Identification Number		9	N (SSN or ITIN)
1424 Filler		1	blank
1425 Form Occurrence Number		7	N 0000001 - 0000010
1430 Block Name and Account Title-Sal	1	70	AN
1440 Property Subdivision or Map Survey-Sal	2	70	AN
1450 Purchaser Name	3a	40	AN
1460 Purchaser Street Address	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
1470 Purchaser City	3a	22	AN, Allowable special characters are: space, slash, and hyphen
1480 Purchaser State Abbreviation	3a	2	A (Standard Postal State Abbreviation)
1490 Purchaser Zip Code	3a	12	N (left-justified)
1500 Date of Sale	3b	8	DT
1510 Cash Amount Rcvd	4a	12	N
1520 Interest-Bearing Notes Amount Rcvd	4b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1530	Non-Interest-Bearing Notes Amount Rcvd	4c	12	N
@1535	Sale/Lease Agreement Provisions Statement	4	6	"STMbnn" or blank
1540	Other Consideration Amount-S	5a	12	N
@1545	Other Consideration Amount-S Statement	5b	6	"STMbnn" or blank
1550	Property Total Amount Rcvd	6	12	N
1560	Forest Land Units Number-S	7a	12	N
1570	Forest Land Cost/Other Basis per Unit-S	7a	12	N
1580	Forest Land Total Cost/Other Basis-S	7a	12	N
1590	Nonforested Land Units Number	7b	12	N
1600	Nonforested Land Cost/Other Basis Per Unit	7b	12	N
1610	Nonforested Land Total Cost/Other Basis	7b	12	N
1620	Improved Land Description-S	7c	70	AN
1630	Improved Land Units Number-S	7c	12	N
1640	Improved Land Cost/Other Basis Per Unit-S	7c	12	N
1650	Improved Land Total Cost/Other Basis-S	7c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
*1665	Other Unit of Measure Details-S	7d	70	AN, "STMbnn" or blank
*+1670	Merchantable Timber Unit-SA	7d	20	AN, "STMbnn" or blank
+1680	Merchantable Timber Units Number-SA	7d	12	N
+1690	Merchantable Timber Cost/Other Basis Per Unit-SA	7d	12	N
+1700	Merchantable Timber Total Cost/Other Basis-SA	7d	12	N
1710	Merchantable Timber Unit-SB	7d	20	AN
1720	Merchantable Timber Units Number-SB	7d	12	N
1730	Merchantable Timber Cost/Other Basis Per Unit-SB	7d	12	N
1740	Merchantable Timber Total Cost/Other Basis-SB	7d	12	N
1750	Merchantable Timber Unit-SC	7d	20	AN
1760	merchantable Timber Units Number-SC	7d	12	N
1770	Merchantable Timber Cost/Other Basis Per Unit-SC	7d	12	N
1780	Merchantable Timber Total Cost/Other Basis-SC	7d	12	N
1790	Merchantable Timber Unit-SD	7d	20	AN
1800	Merchantable Timber Units Number-SD	7d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1810	Merchantable Timber Cost/Other Basis Per Unit-SD	7d	12	N
1820	Merchantable Timber Total Cost/Other Basis-SD	7d	12	N
1830	Merchantable Timber Unit-SE	7d	20	AN
1840	Merchantable Timber Units Number-SE	7d	12	N
1850	Merchantable Timber Cost/Other Basis Per Unit-SE	7d	12	N
1860	Merchantable Timber Total Cost/Other Basis-SE	7d	12	N
1870	Merchantable Timber Unit-SF	7d	20	AN
1880	Merchantable Timber Units Number-SF	7d	12	N
1890	Merchantable Timber Cost/Other Basis Per Unit-SF	7d	12	N
1900	Merchantable Timber Total Cost/Other Basis-SF	7d	12	N
1910	Merchantable Timber Unit-SG	7d	20	AN
1920	Merchantable Timber Units Number-SG	7d	12	N
1930	Merchantable Timber Cost/Other Basis Per Unit-SG	7d	12	N
1940	Merchantable Timber Total Cost/Other Basis-SG	7d	12	N
1950	Merchantable Timber Unit-SH	7d	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
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1960	Merchantable Timber Units Number-SH	7d	12	N
1970	Merchantable Timber Cost/Other Basis Per Unit-SH	7d	12	N
1980	Merchantable Timber Total Cost/Other Basis-SH	7d	12	N
1990	Merchantable Timber Unit-SI	7d	20	AN
2000	Merchantable Timber Units Number-SI	7d	12	N
2010	Merchantable Timber Cost/Other Basis Per Unit-SI	7d	12	N
2020	Merchantable Timber Total Cost/Other Basis-SI	7d	12	N
2030	Merchantable Timber Unit-SJ	7d	20	AN
2040	Merchantable Timber Units Number-SJ	7d	12	N
2050	Merchantable Timber Cost/Other Basis Per Unit-SJ	7d	12	N
2060	Merchantable Timber Total Cost/Other Basis-SJ	7d	12	N
2070	Merchantable Timber Unit-SK	7d	20	AN
2080	Merchantable Timber Units Number-SK	7d	12	N
2090	Merchantable Timber Cost/Other Basis Per Unit-SK	7d	12	N
2100	Merchantable Timber Total Cost/Other Basis-SK	7d	12	N

Field Identification No.	Form Ref.	Length	Field Description
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2110 Merchantable Timber Unit-SL	7d	20	AN
2120 Merchantable Timber Units Number-SL	7d	12	N
2130 Merchantable Timber Cost/Other Basis Per Unit-SL	7d	12	N
2140 Merchantable Timber Total Cost/Other Basis-SL	7d	12	N
2145 Merchantable Timber BMF ONLY Statement-S	7d	6	Blank
*2150 Premerchantable Timber Unit-SA	7e	20	AN, "STMbnn" or blank
+2160 Premerchantable Timber Units Number-SA	7e	12	N
+2170 Premerchantable Timber Cost/Basis Per Unit-SA	7e	12	N
+2180 Premerchantable Timber Total Cost/Other Basis-SA	7e	12	N
2190 Premerchantable Timber Unit-SB	7e	20	AN
2200 Premerchantable Timber Units Number-SB	7e	12	N
2210 Premerchantable Timber Cost/Basis Per Unit-SB	7e	12	N
2220 Premerchantable Timber Total Cost/Other Basis-SB	7e	12	N
2230 Premerchantable Timber Unit-SC	7e	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
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2240	Premerchtable Timber Units Number- SC	7e	12	N
2250	Premerchtable Timber Cost/Basis Per Unit-SC	7e	12	N
2260	Premerchtable Timber Total Cost/ Other Basis-SC	7e	12	N
2270	Premerchtable Timber Unit-SD	7e	20	AN
2280	Premerchtable Timber Units Number- SD	7e	12	N
2290	Premerchtable Timber Cost/Basis Per Unit-SD	7e	12	N
2300	Premerchtable Timber Total Cost/ Other Basis-SD	7e	12	N
2310	Premerchtable Timber Unit-SE	7e	20	AN
2320	Premerchtable Timber Units Number- SE	7e	12	N
2330	Premerchtable Timber Cost/Basis Per Unit-SE	7e	12	N
2340	Premerchtable Timber Total Cost/ Other Basis-SE	7e	12	N
2345	Premerchtable Timber BMF ONLY Statement-S	7e	6	Blank
*2350	Improvements Description-SA	7f	35	AN, "STMbnn" or blank
*+2360	Improvements Unit-SA	7f	20	AN, "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+2370	Improvements Units Number-SA	7f	12	N
+2380	Improvements Cost/ Other Basis Per Unit-SA	7f	12	N
+2390	Improvements Total Cost/Other Basis-SA	7f	12	N
2400	Improvements Description-SB	7f	35	AN
2410	Improvements Unit-SB	7f	20	AN
2420	Improvements Units Number-SB	7f	12	N
2430	Improvements Cost/ Other Basis Per Unit-SB	7f	12	N
2440	Improvements Total Cost/Other Basis-SB	7f	12	N
2450	Improvements Description-SC	7f	35	AN
2460	Improvements Unit-SC	7f	20	AN
2470	Improvements Units Number-SC	7f	12	N
2480	Improvements Cost/ Other Basis Per Unit-SC	7f	12	N
2490	Improvements Total Cost/Other Basis-SC	7f	12	N
2500	Improvements Description-SD	7f	35	AN
2510	Improvements Unit-SD	7f	20	AN
2520	Improvements Units Number-SD	7f	12	N
2530	Improvements Cost/ Other Basis Per Unit-SD	7f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2540	Improvements Total Cost/Other Basis-SD	7f	12	N
2550	Improvements Description-SE	7f	35	AN
2560	Improvements Unit-SE	7f	20	AN
2570	Improvements Units Number-SE	7f	12	N
2580	Improvements Cost/Other Basis Per Unit-SE	7f	12	N
2590	Improvements Total Cost/Other Basis-SE	7f	12	N
2595	Improvements BMF ONLY Statement-S	7f	6	Blank
2600	Mineral Rights Unit-S	7g	20	AN
2610	Mineral Rights Units Number-S	7g	12	N
2620	Mineral Rights Cost/Other Basis Per Unit-S	7g	12	N
2630	Mineral Rights Total Cost/Other Basis-S	7g	12	N
2640	Total Cost or Other Basis-S	7h	12	N
2650	Direct Sales Expenses	7i	12	N
2660	Profit or Loss	8	12	N
2665	Lines 1-to-8-Format BMF ONLY Statement		6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1070" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2680 Record ID		6	"FRMbbb"
2681 Form Number		6	"Tbbbbbb"
2682 Page Number		5	"PG04b"
2683 Taxpayer Identification Number		9	N (SSN or ITIN)
2684 Filler		1	blank
2685 Form Occurrence Number		7	N 0000001 - 0000010
*2690 Account/Block/Tract/ Area-A	1	50	AN, "STMbnn" or blank
*+2700 Kind of Activity-A	1	25	AN, "STMbnn" or blank
+2710 Treated Acres Number-A	1	12	N
+2720 Total Expenditures-A	1	12	N
2730 Account/Block/Tract/ Area-B	1	50	AN
2740 Kind of Activity-B	1	25	AN
2750 Treated Acres Number-B	1	12	N
2760 Total Expenditures-B	1	12	N
2770 Account/Block/Tract/ Area-C	1	50	AN
2780 Kind of Activity-C	1	25	AN
2790 Treated Acres Number-C	1	12	N
2800 Total Expenditures-C	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2810	Account/Block/Tract/ Area-D	1	50	AN
2820	Kind of Activity-D	1	25	AN
2830	Treated Acres Number-D	1	12	N
2840	Total Expenditures-D	1	12	N
2850	Account/Block/Tract/ Area-E	1	50	AN
2860	Kind of Activity-E	1	25	AN
2870	Treated Acres Number-E	1	12	N
2880	Total Expenditures-E	1	12	N
2890	Account/Block/Tract/ Area-F	1	50	AN
2900	Kind of Activity-F	1	25	AN
2910	Treated Acres Number-F	1	12	N
2920	Total Expenditures-F	1	12	N
2930	Account/Block/Tract/ Area-G	1	50	AN
2940	Kind of Activity-G	1	25	AN
2950	Treated Acres Number-G	1	12	N
2960	Total Expenditures-G	1	12	N
2970	Total Treated Acres Number	2	12	N
2980	Total Activities Expenditures	2	12	N
2990	Reforestation Expenses Treated Acres Number	3	12	N
3000	Reforestation Total Expenditures	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3020	Sec 194(b) Total Expenditures	4a	12	N
3040	Sec 194(a) Amortized Total Expenditures	4b	12	N
3045	BMF ONLY Activities Statement		6	Blank
3050	Block Name and Account Title-Act	1	70	AN
3060	Begin-Year Balance Acres	2	12	N
3070	Begin-Year Balance Total Cost/Other Basis	2	12	N
3080	Begin-Year Balance Average Rate Per Acre	2	12	N
3090	Cur-Year Acquisition Acres	3	12	N
3100	Cur-year Acquisition Total Cost/Other Basis	3	12	N
3110	Cur-Year Acquisition Average Rate Per Acre	3	12	N
3120	Cur-Year Sales Acres	4	12	N
3130	Cur-Year Sales Total Cost/Other Basis	4	12	N
3140	Cur-Year Sales Average Rate Per Acre	4	12	N
3150	Other Changes Acres	5	12	N
3160	Other Changes Total Cost/Other Basis	5	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3170	Other Changes Average Rate Per Acre	5	12	N
3180	Year-End Balance Acres	6	12	N
3190	Year-End Balance Total Cost/Other Basis	6	12	N
3200	Year-End Balance Average Rate Per Acre	6	12	N
@3205	Additional Land Ownership Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0946" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "W-2bbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000050
0010		1	Corrected W-2 "X" or blank
0035	a	9	Employee's SSN N
0040	b	9	Employer Identification Number N
0045	c	4	Employer Name Control First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	c	35	Name of Reporting Agent or Employer AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()

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

Field No.	Identification	Form Ref.	Length	Field Description
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0120	Wages	1	12	N
0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, "STMBnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Other Deducts/ Benefits Type 4	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0302	Other Deducts/ Benefits Amt 4	14	12	N
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	16	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	16	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	16	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'
0550	Employer's State ID Number 4	15	16	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN
0590	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0524" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"W-2Gbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000030
0010	Corrected W-2G	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0021	Payer Name Line 2	35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0022	Payer's Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%) and literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
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0023	Payer's City		22	A, Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN, Allowable special
0142	Winner's Address		35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN, Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)
0148	Winner's Zip Code		12	N (left-justified)

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0608" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RECbbb"
0001	Record Number	6	"W-2PRb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Record Occurrence Number	7	N 0000001 - 0000006
0010	Employee Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen and space (see special instructions)
0020	Employee Name	35	AN, Taxpayer's name allowable special characters are: space and hyphen
0030	Employee Address	35	AN, Allowable special characters are: comma, ampersand, slash, percent, hyphen or blank
0040	Employee Address Continuation	35	AN
0050	Employee City	22	A, Allowable special character is space
0060	Employee State	2	A (Standard Postal State Abbreviation) or period (.)
0070	Employee Zip Code	12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
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0080	Employer Name	35	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0090	Employer Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent
0100	Employer Address	35	AN, Allowable special characters are: percent, ampersand, slash, comma, hyphen and literal "NONE"
0110	Employer City	22	AN, Allowable special character is space
0120	Employer State	2	A (Standard Postal State Abbreviation) or period (.)
0130	Employer Zip Code	12	N (left-justified)
0140	Employer Telephone Number	10	AN
0150	Cease of Operations Day	2	DD or blank
0160	Cease of Operation Month	2	MM or blank
0170	Cease of Operation Year	4	YYYY or blank
0180	Control Number	14	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0190	Employee SSN	9	N (W-2/PR SSN)
0200	Employer EIN	9	N

Field Identification No.	Form Ref.	Length	Field Description
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0210	Employer Name Control	4	First 4 significant characters of employer's name, no leading or embedded spaces; allowable special characters are alpha, numeric, hyphen, ampersand; spaces may be present only as last two positions and space (see special instructions)
0220	Pension Receipt Start Day	2	DD or blank
0230	Pension Receipt Start Month	2	MM or blank
0240	Pension Receipt Start Year	4	YYYY or blank
0250	Cost of Pension or Annuity	12	N
0260	Wages	12	N
0270	Commissions	12	N
0280	Allowances	12	N
0290	Tips	12	N
0300	Total Wages Commissions Allowances Tips	12	N
0310	Reimbursed Expenses	12	N
0320	Tax Withheld	12	N
0330	Retirement Fund	12	N
0340	Contributions to CODA PLANS	12	N
0350	Salaries under Act No.324 of 2004	12	N
0360	Social Security Wages	12	N

Field Identification No.	Form Ref.	Length	Field Description
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0370	Social Security Tax Withheld	12	N
0380	Medicare Wages and Tips	12	N
0390	Medicare Tax Withheld	12	N
0400	Social Security Tips	12	N
0410	Uncollected Social Security Tax on Tips	12	N
0420	Uncollected Medicare Tax on Tips	12	N
0430	499R-2/W-2pr Indicator	1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 499R-2/W-2PR
	Record Terminus Character	1	Value "#"

FEC/PENSION RECORD

Foreign Employer Compensation/Pension
Record

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0569" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RECbbb"
0001		6	Record Type "FECbbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Record Occurrence Number N 0000001 - 0000010
0010		9	SSN or ITIN of Employee of Foreign Employer N (Social Security Number, or Individual Taxpayer Identification Number)
0020		4	Employee Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030		35	Employee Name Line 1 AN, Taxpayer's name allowable special characters are: space and hyphen
0040		35	Employee Name Line 2 AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

FEC/PENSION RECORD

Foreign Employer Compensation/Pension
Record

Field Identification No.		Form Ref.	Length	Field Description
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0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign State or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "US" for Country Code)
0130	Country Code		2	A, (from Part I, Attachment 10 table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent AN, Allowable special
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent

FEC/PENSION RECORD

Foreign Employer Compensation/Pension
Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0170		22	A, Allowable special character is space
0180		35	A, Allowable special character is space
0190		20	AN, Allowable special character is space
0200		35	A, Allowable special character is space
0210		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220		12	N
0230		12	N or blank
0240		12	N or blank
		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0194" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Domestic Partnership's Employer ID Number (EIN)		9	N nnnnnnnnn
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	SSN		9	N
0050	Elects LIFO Method for Tax Year Ending	1	8	DT (YYYYMMDD)
0060	LIFO Method Goods	1	25	AN
@0065	LIFO Method Goods (Statement)	1	6	"STMbnn" or blank
@0070	Identify Goods Covered by this Election	2	6	"STMbnn" or blank
0080	LIFO Inventory Method "Yes" Box	3a	1	"X" or blank
0090	LIFO Inventory Method "No" Box	3a	1	"X" or blank
@0095	If Yes, explanation	3b	6	"STMbnn" or blank
0100	LIFO Used for Goods "Yes" Box	4a	1	"X" or blank
0110	LIFO Used for Goods "No" Box	4a	1	"X" or blank
@0115	If Yes, explanation	4b	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Goods Not Inventoried Under LIFO	5	25	AN
@0125	Goods Not Inventoried Under LIFO (Statement)	5	6	"STMbnn" or blank
0130	Value of Inventoried Goods "Yes" Box	6a	1	"X" or blank
0140	Value of Inventoried Goods "No" Box	6a	1	"X" or blank
0150	Value of Beginning of Inventory "Yes" Box	6b	1	"X" or blank
0160	Value of Beginning of Inventory "No" Box	6b	1	"X" or blank
@0165	If No, explanation	6b	6	"STMbnn" or blank
0170	Adjustments over 3- Year Period "Yes" Box	6c	1	"X" or blank
0180	Adjustments over 3- Year Period "No" Box	6c	1	"X" or blank
@0185	If No, explanation	6c	6	"STMbnn" or blank
0190	Unit Cost of Goods "Yes" Box	7a	1	"X" or blank
0200	Unit Cost of Goods "No" Box	7a	1	"X" or blank
@0205	If No, explanation	7b	6	"STMbnn" or blank
0210	Statements or Reports "Yes" Box	8a	1	"X" or blank
0220	Statements or Reports "No" Box	8a	1	"X" or blank
@0225	If Yes, explanation	8b	6	"STMbnn" or blank
0230	Inventory "Yes" Box	9a	1	"X" or blank

Application to Use LIFO Inventory
Method

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0240	Inventory "No" Box	9a	1	"X" or blank
@0245	If No, explanation	9b	6	"STMbnn" or blank
0250	LIFO Method "Yes" Box	10	1	"X" or blank
0260	LIFO Method "No" Box	10	1	"X" or blank
@0270	List of Goods	11	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0156" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"970bbb"
0282		5	"PG02b"
0283		9	N nnnnnnnnn
			Domestic Partnership's Employer ID Number (EIN)
0284		1	blank
0285		7	N 0000001 - 0000002
			Form Occurrence Number
0286		9	N
			SSN
0290	12	1	"X" or blank
			Most Recent Actual Cost of Goods
0293	12	1	"X" or blank
			Average Cost of Goods Purchased or Produced
0300	12	1	"X" or blank
			Actual Cost of Goods
0310	12	1	"X" or blank
			Other
@0315	12	6	"STMbnn" or blank
			Other Explanation (Statement)
@0320	13	6	"STMbnn" or blank
			Explanation of Defining Items
0330	14a	1	"X" or blank
			Goods Acquired Below Market Value "Yes" Box
0340	14a	1	"X" or blank
			Goods Acquired Below Market Value "No" Box
@0345	14b	6	"STMbnn" or blank
			If Yes, Explanation
@0355	15	6	"STMbnn" or blank
			Method of Pooling

Application to Use LIFO Inventory Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Calculation Method	16	25	AN
@0365	Calculation Method (Statement)	16	6	"STMBnn" or blank
0370	Most Recent Actual Cost of Goods	17	1	"X" or blank
0380	Average Cost of Goods	17	1	"X" or blank
0390	Actual Cost of Goods Purchased or Produced	17	1	"X" or blank
0400	Other	17	1	"X" or blank
@0405	Other Explanation (Statement)	17	6	"STMBnn" or blank
0410	Double Extension Method	18	1	"X" or blank
0420	Link Chain Method	18	1	"X" or blank
0430	CPI Detailed Report	19	1	"X" or blank
0440	PPI Detailed Report	19	1	"X" or blank
0450	Other PPI Detailed Report	19	1	"X" or blank
@0455	Other Report Use (Statement)	19	6	"STMBnn" or blank
0460	10% Method "Yes" Box	20	1	"X" or blank
0470	10% Method "No" Box	20	1	"X" or blank
0480	Representative Month Elected	21	6	YYYYMM or blank
@0485	BLS Prices (Statement)	21	6	"STMBnn" or blank
@0495	Method Determining Cost Inventory	22	6	"STMBnn" or blank
0500	Consent to Change Method "Yes" Box	23	1	"X" or blank

Application to Use LIFO Inventory
Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0505	Consent to Change Method "No" Box	23	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0269" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"982bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0020	1a	1	"X" or blank
0030	1b	1	"X" or blank
0040	1c	1	"X" or blank
0050	1d	1	"X" or blank
0058	1e	1	"X" or blank
0060	2	12	N
0070	3	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc: Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc: Under Section 108(b)(5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10a	12	N
0155	Amt Excl'd-To Reduce Basis of Principal Residence	10b	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0678" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1098Cb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000010
0010		1	Corrected Box "X" or blank
0020		4	Donee Name Control First 4 significant characters of donee's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0030		35	Donee Name AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0040		35	Donee Name Line 2 AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0050		35	Donee Address AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0060	Donee City		22	AN, Allowable special character is space
0070	Donee State		2	A (Standard Postal State Abbreviations) or period (.)
0080	Donee Zip Code		12	N (left-justified)
0090	Donee Telephone Number		20	AN
0100	Donee Identification Number		9	N
0110	Donor Identification Number		9	N
0120	Donor's Name		35	AN, Allowable special character is hyphen
0130	Donor's Address		35	AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"
0140	Donor's Address Continuation		35	AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"
0150	Donor's City		22	AN, Allowable special character is space
0160	Donor's State		2	A (Standard Postal State Abbreviations) or period (.)
0170	Donor's Zip Code		12	N (left-justified)
0180	Date of Contribution	1	8	DT (YYYYMMDD)
0190	Make, Model, and Year of Vehicle	2	80	AN
0200	Vehicle or Other Identification Number	3	23	AN

Field Identification No.		Form Ref.	Length	Field Description
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0210	Certifies Vehicle Sold Unrelated Party	4a	1	"X" or blank
0220	Date of Sale	4b	8	DT or blank
0230	Gross Proceeds from Sale	4c	12	N or blank
0240	Certifies Vehicle Not Transferred	5a	1	"X" or blank
0250	Certifies Vehicle Transferred/Needy	5b	1	"X" or blank
*0260	Detailed Description of Improvements	5c	80	AN, "STMbnn" or blank
0270	Goods and Services Yes Box	6a	1	"X" or blank
0280	Goods and Services No Box	6a	1	"X" or blank
0290	Value of Goods and Services	6b	12	N
0300	Intangible Religious Benefits Box	6c	1	"X" or blank
*0310	Description of the Goods and Services	6c	80	AN, "STMbnn" or blank
0320	Vehicle Deduction Under \$500	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0658" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000020
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.	Form Ref.	Length	Field Description
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0030		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0040		22	AN Allowable special character is space
0042		2	A (Standard Postal State Abbreviations) or period (.)
0044		12	N (left-justified)
0050		9	N
0060		9	N
0070		35	AN Allowable special character is: hyphen (-)
0080		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0085		35	AN
0090		22	AN Allowable special character is space
0092		2	A (Standard Postal State Abbreviations) or period (.)
0094		12	N (left-justified)
0100		30	AN or blank
0110	1	12	N
0120	2a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0234	Amt. Alloc. to IRR within 5 years	10	12	N or blank
0237	1st Year of Desig. Roth Contrib.	11	4	N (YYYY) or blank
0240	State Income Tax W/ Held - 1	12(1)	12	N
0246	State Name - 1	13(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	13(1)	16	AN
0255	State Distribution - 1	14(1)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Local Income Tax W/ Held - 1	15(1)	12	N
0270	Name of Locality - 1	16(1)	9	AN
0275	Local Distribution - 1	17(1)	12	N
0280	State Income Tax W/ Held - 2	12(2)	12	N
0286	State Name - 2	13(2)	2	A (Standard Postal State Abbreviations)
0290	Payer State I.D. No. - 2	13(2)	16	AN
0300	State Distribution - 2	14(2)	12	N
0310	Local Income Tax W/ Held - 2	15(2)	12	N
0320	Name of Locality - 2	16(2)	9	AN
0330	Local Distribution - 2	17(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1057" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1116bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000020
0010	Alt. Min. Tax Literal		3	"AMT" or blank
0020	Passive Category Income	a	1	"X" or blank
0080	General Category Income	b	1	"X" or blank
0093	Section 901(j) Income	c	1	"X" or blank
0096	Income Re-Sourced By Treaty	d	1	"X" or blank
0098	Lump Sum Distributions	e	1	"X" or blank
0100	Country of Residence	f	16	A, Allowable special character is space.
0110	Reg Investment Co Literal	g	3	"RIC" or blank
0120	High Taxed Kick-Out Literal	g	4	"HTKO" or blank
0130	Foreign Country A	gA	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1aA	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0150	Foreign Country B	gB	16	'See 1st Occ.'
0160	Gross Foreign Income B	1aB	12	N
0170	Foreign Country C	gC	16	'See 1st Occ.'
0180	Gross Foreign Income C	1aC	12	N
0185	Type of Income	1a	20	AN
0190	Gross Income From Foreign Source	1a	12	N
0194	Alt Method to Source Compensation	1b	1	"X" or blank
@0195	Alt Method to Source Comp Statement	1b	6	"STMbnn" or blank
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3aA	12	N
0220	Other Deductions A	3bA	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3cA	12	N
0240	Category Foreign Income A	3dA	12	N
0250	All Gross Income A	3eA	12	N
0260	Foreign/All Income Ratio A	3fA	6	R
0270	Apportioned Ded. A	3gA	12	N
0280	Wrksht. Mortgage Int. A	4aA	12	N
0290	Other Interest Exp. A	4bA	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/ Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3aB	12	N
0340	Other Deductions B	3bB	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3cB	12	N
0360	Category Foreign Income B	3dB	12	N
0370	All Gross Income B	3eB	12	N
0380	Foreign/All Income Ratio B	3fB	6	R
0390	Apportioned Ded. B	3gB	12	N
0400	Wrksht. Mortgage Int. B	4aB	12	N
0410	Other Interest Exp. B	4bB	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/ Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank
0450	Item/Std Deduction C	3aC	12	N
0460	Other Deductions C	3bC	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Total Deductions C	3cC	12	N
0480	Category Foreign Income C	3dC	12	N
0490	All Gross Income C	3eC	12	N
0500	Foreign/All Income Ratio C	3fC	6	R
0510	Apportioned Ded. C	3gC	12	N
0520	Wrksht. Mortgage Int. C	4aC	12	N
0530	Other Interest Exp. C	4bC	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	h	1	"X" or blank
0590	Taxes Accrued Indicator	i	1	"X" or blank
0600	Date Paid/Accrued A	jA	8	DT, "1099bTAX", or blank
0610	Taxes Wthld on Dividends Foreign Curr. A	kA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	lA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	mA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	nA	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0645	Taxes Wthld/Paid/ Accrued Curr. A Statement		6	"STMbnn" or blank
0650	Taxes Wthld on Dividends U.S. Curr. A	oA	12	N
0660	Taxes Wthld on Rent/ Roy. U.S. Curr. A	pA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	qA	12	N
0680	Other Taxes Paid/ Accrued U.S. Curr. A	rA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	sA	12	N
0700	Date Paid/Accrued B	jB	8	DT, "1099bTAX", or blank
0710	Taxes Wthld on Dividends Foreign Curr. B	kB	12	N
0720	Taxes Wthld on Rent/ Roy. Foreign Curr. B	lB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	mB	12	N
0740	Other Taxes Paid/ Accrued Foreign Curr. B	nB	12	N
@0745	Taxes Wthld/Paid/ Accrued Curr. B Statement		6	"STMbnn" or blank
0750	Taxes Wthld on Dividends U.S. Curr. B	oB	12	N
0760	Taxes Wthld on Rent/ Roy. U.S. Curr. B	pB	12	N
0770	Taxes Wthld on Interest U.S. Curr. B	qB	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0780	Other Taxes Paid/ Accrued U.S. Curr. B	rB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	sB	12	N
0800	Date Paid/Accrued C	jC	8	DT, "1099bTAX", or blank
0810	Taxes Wthld on Dividends Foreign Curr. C	kC	12	N
0820	Taxes Wthld on Rent/ Roy. Foreign Curr. C	lC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	mC	12	N
0840	Other Taxes Paid/ Accrued Foreign Curr. C	nC	12	N
@0845	Taxes Wthld/Paid/ Accrued Curr. C Statement		6	"STMbnn" or blank
0850	Taxes Wthld on Dividends U.S. Curr. C	oC	12	N
0860	Taxes Wthld on Rent/ Roy. U.S. Curr. C	pC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	qC	12	N
0880	Other Taxes Paid/ Accrued U.S. Curr. C	rC	12	N
0890	Total Foreign Taxes Paid/Accrued U.S. Curr. C	sC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0326" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0920	Record ID		6	"FRMbbb"
0921	Form Number		6	"1116bb"
0922	Page Number		5	"PG02b"
0923	Taxpayer Identification Number		9	N (Primary SSN)
0924	Filler		1	blank
0925	Form Occurrence Number		7	N 0000001 - 0000020
0930	Total Foreign Tax Paid/Accrued Repeated	9	12	N
@0940	Carryback/Carryover Explanation	10	6	"STMbnn" or blank
0950	Carryback/Carryover Amount	10	12	N
0960	Total Foreign Taxes Before Reduction	11	12	N
@0970	Foreign Tax Reduction Explanation	12	6	"STMbnn" or blank
0980	Foreign Tax Reduction Amount	12	12	N
0984	High Taxed KO Literal	13	4	"HTKO" or blank
0986	High Taxed KO Adj Amount	13	12	N
0990	Foreign Tax Available for Credit	14	12	N
1000	Taxable Income/Loss From Foreign Source	15	12	N

Field No.	Identification	Form Ref.	Length	Field Description
@1010	Adjustments Explanation	16	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	16	12	N
1030	Net Taxable Income From Foreign Source	17	12	N
1040	Taxable Income Before Exemptions	18	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	19	6	R
1060	Amt from Form 1040, Line 44	20	12	N
1070	Max Allowable Credit	21	12	N
1080	Lump Sum Dist. Literal	22	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	22	12	N
1100	Passive Category Income Credit	23	12	N
1160	Credit for Taxes on General Category Income	24	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	25	12	N
1177	Lump Sum Dist. Credit	26	12	N
1180	Tentative Foreign Tax Credit	27	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	28	12	N
1190	International Boycott Credit Reduction	29	12	N
1200	Foreign Tax Credit	30	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0371" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1310bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Tax Year Decedent Due Refund	4	YYYY
0020	Name of Decedent	35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death	8	DT (YYYYMMDD)
0040	Decedent's SSN	9	N
0050	Name Control of Person Claiming Refund	4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name of Person Claiming Refund	35	AN Refund claimer's name allowable special characters are: space, percent (%) and hyphen (-)
0070	SSN of Person Claiming Refund	9	N
0080	Reserved	35	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characters are space, slash, hyphen and literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointed personal rep "No" box	2a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Personal rep will be appointed "Yes" box	2b	1	NO ENTRY
0260	Personal rep will be appointed "No" box	2b	1	"X" or blank
0270	Refund paid out according to state laws "Yes" box	3	1	"X" or blank
0280	Refund paid out according to state laws "No" box	3	1	NO ENTRY
0290	Person claiming refund signature		35	AN, Allowable special characters are space, slash, and hyphen
0300	Signature date		8	DT (YYYYMMDD)
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0245" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1A	12	N
0013	Parking, Tolls, Local Transportation	2A	12	N
0017	Travel Exp Away From Home Exclude Meals/Entertain	3A	12	N
0023	Other Business Expenses Excluding Meals/Entertain	4A	12	N
0025	Meals/Entertainment Expenses	5B	12	N
0027	Total Expenses Excluding Meals/ Entertainment	6A	12	N
0031	Total Meals/ Entertainment	6B	12	N
0033	Other Reimbursements Not Reported on W-2	7A	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0594" for Fixed; "nnnn" for variable format
		4	Value "*****"
0127		6	"FRMbbb"
0128		6	"2106bb"
0129		5	"PG02b"
0130		9	N (Primary SSN)
0131		1	blank
0132		7	N 0000001 - 0000004
0133		9	N
0134	11(a)	8	DT
0135	12(a)	6	N
0145	13(a)	6	N
0155	14(a)	6	R
0165	15(a)	6	N
0175	16(a)	6	N
0185	17(a)	6	N
0195	11(b)	8	DT
0205	12(b)	6	N
0215	13(b)	6	N
0225	14(b)	6	R
0235	15(b)	6	N
0245	16(b)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0256	Other Personal Miles(2)	17(b)	6	N
0260	Personal Use Yes	18	1	"X" or blank
0265	Personal Use No	18	1	"X" or blank
0271	Another Vehicle Yes	19	1	"X" or blank
0276	Another Vehicle No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Multiply Line 13 by .51	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Sect 179 Deduction and Special Allowance	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (Literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Sect 179 Deduction and Special Allowance	31(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (Literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0195" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0008		25	AN
0009		9	N
			Occupation
0010	1	12	N
			SSN of Taxpayer With Employee Business Expense
0015	2	12	N
			Vehicle Expenses
0017	3	12	N
			Parking Fees, Tolls, Transportation
0023	4	12	N
			Travel Expense
0025	5	12	N
			Business Expenses
0027	5	12	N
			Total Meals/ Entertainment Expenses
0031	6	12	N
			Meals/Entertainment Expenses Allowed
0134	7	8	DT
			Total Expenses
0145	8a	6	N
			Vehicle Date
0175	8b	6	N
			Business Miles
0185	8c	6	N
			Commuting Miles
			Other Personal Miles

Field Identification No.		Form Ref.	Length	Field Description
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0260	Vehicle Available - Yes	9	1	"X" or blank
0265	Vehicle Available - No	9	1	"X" or blank
0271	Another Vehicle for Personal Use - Yes	10	1	"X" or blank
0276	Another Vehicle for Personal Use - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0861" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2120bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Calendar Year	4	YYYY
0020	Person Supported First Name	10	AN (First Name)
0030	Person Supported Last Name	15	AN (Last Name)
*0040	Eligible Person First Name 1	10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1	15	AN
+0050	Eligible Person SSN 1	9	N
*+0060	Eligible Person Street Address 1	35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or "STMbnn"
+0070	Eligible Person City 1	22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1	2	A (Standard Postal State Abbreviation)
+0090	Eligible Person Zip Code 1	12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
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*0091	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen, or "STMbnn"
+0092	Foreign State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
*+0093	Foreign Country	22	A, Allowable special characters is space or "STMbnn"
0100	Eligible Person First Name 2	10	AN or blank
0105	Eligible Person Last Name 2	15	AN or blank
0110	Eligible Person SSN 2	9	N or blank
0120	Eligible Person Street Address 2	35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Person City 2	22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2	2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2	12	N (left-justified) or blank
0151	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0152	Foreign State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0153	Foreign Country	22	A, Allowable special character is space
0160	Eligible Person First Name 3	10	'See 2nd Occ.'

Field Identification No.	Form Ref.	Length	Field Description
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0165	Eligible Person Last Name 3	15	'See 2nd Occ.'
0170	Eligible Person SSN 3	9	'See 2nd Occ.'
0180	Eligible Person Street Address 3	35	'See 2nd Occ.'
0190	Eligible Person City 3	22	'See 2nd Occ.'
0200	Eligible Person State Abbreviation 3	2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3	12	'See 2nd Occ.'
0211	Foreign Street Address	35	'See 2nd Occ.'
0212	Foreign State or Province, Postal Code	35	'See 2nd Occ.'
0213	Foreign Country	22	'See 2nd Occ.'
0220	Eligible Person First Name 4	10	'See 2nd Occ.'
0225	Eligible Person Last Name 4	15	'See 2nd Occ.'
0230	Eligible Person SSN 4	9	'See 2nd Occ.'
0240	Eligible Person Street Address 4	35	'See 2nd Occ.'
0250	Eligible Person City 4	22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4	2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4	12	'See 2nd Occ.'
0271	Foreign Street Address	35	'See 2nd Occ.'

Field Identification No.	Form Ref.	Length	Field Description
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0272		35	'See 2nd Occ.'
			Foreign State or Province, Postal Code
0273		22	'See 2nd Occ.'
			Foreign Country
0280		1	"X"
			Signed Statements in T/P Possession Indicator
		1	Value "#"
			Record Terminus Character

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0167" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0025	Current Year Tax After Credits	1	12	N
0035	Other Taxes	2	12	N
0045	Refundable Credits	3	12	N
0055	Current Year Tax	4	12	N
0065	Multiply Line 4 by .90	5	12	N
0075	Withholding Taxes	6	12	N
0085	Net Tax Due	7	12	N
0092	Annual Payment Based on Prior Year	8	12	N
0106	Required Annual Payment	9	12	N
0115	Owe Penalty No Box	9	1	"X" or blank
0125	Owe Penalty Yes Box	9	1	"X" or blank
0135	Waiver of Entire Penalty Box	A	1	"X" or blank

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Field Identification No.		Form Ref.	Length	Field Description
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0145	Waiver of Part of Penalty Box	B	1	"X" or blank
0155	Annualized Income Installment Method Box	C	1	"X" or blank
0165	Actually Withheld Box	D	1	"X" or blank
0170	Joint Return Box	E	1	"X" or blank
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	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0170" for Fixed; "nnnn" for variable format
		4	Value "*****"
0175		6	"FRMbbb"
0176		6	"2210bb"
0177		5	"PG02b"
0178		9	N (Primary SSN)
			Taxpayer Identification Number
0182		1	blank
0184		7	N 0000001
0185	10	12	N
			Line 9 Amount, Form 2210
0187	11	12	N
			Line 6 Amount
0195	12	12	N
			Total Estimated Tax Payments
0197	13	12	N
			Add Lines 11 and 12
0201	14	12	N
			Total Underpayment for Year
0205	15	12	N
			Multiply Line 14 by Applicable %
0215	16	12	N
			Due Date Pd Multiplied Amount
0225	17	13	"AMOUNTbWAIVED" or blank
			Waived Literal/ Short Method
0227	17	12	N
			Waived Amount/short Method
@0233	17	6	"STMbnn" or blank
			Waived Explanation/ Short Method
0245	17	12	N
			Penalty
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0433" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0246 Record ID		6	"FRMbbb"
0248 Form Number		6	"2210bb"
0258 Page Number		5	"PG03b"
0262 Taxpayer Identification Number		9	N (Primary SSN)
0263 Filler		1	Blank
0264 Form Occurrence Number		7	N 0000001
0265 Required Installment A	18(a)	12	N
0275 Required Installment B	18(b)	12	N
0285 Required Installment C	18(c)	12	N
0295 Required Installment D	18(d)	12	N
0298 Estimated Tax Paid and Withheld A	19(a)	12	N
0303 Estimated Tax Paid and Withheld B	19(b)	12	N
0305 Estimated Tax paid and withheld C	19(c)	12	N
0308 Estimated Tax Paid and Withheld D	19(d)	12	N
0315 Applied Overpayment A	23(a)	12	N
0325 Underpayment A	25(a)	12	N
0335 Overpayment A	26(a)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N
0565	Underpayment D	25(d)	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0667	Waived Amount	27	12	N
@0669	Waiver Explanation	27	6	"STMbnn" or blank
0671	Total Underpayment	27	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0800	Record ID		6	"FRMbbb"
0805	Form Number		6	"2210bb"
0810	Page Number		5	"PG04b"
0815	Taxpayer Identification Number		9	N (Primary SSN)
0820	Filler		1	blank
0825	Form Occurrence Number		7	N 0000001
0900	AGI Amount Period A	1(a)	12	N
0905	Annualized Income A	3(a)	12	N
0910	Itemized Deductions A	4(a)	12	N
0920	Annualized Itemized Deductions A	6(a)	12	N
0930	Return Standard Deductions A	7(a)	12	N
0940	Installment Deduction Amount A	8(a)	12	N
0950	Net Income Amount A	9(a)	12	N
0960	Exemption Claimed Amt A	10(a)	12	N
0970	Taxable Income Amt A	11(a)	12	N
0980	Tentative Tax Amt A	12(a)	12	N
0990	Annualized SE Tax A	13(a)	12	N
1000	Other Taxes A	14(a)	12	N
1010	Tax Before Credits A	15(a)	12	N
1020	Allowed Credits A	16(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1250	Accumulated Installment Amt B	20(b)	12	N
1260	Tax Due Amount B	21(b)	12	N
1270	Installment Tax Amount B	22(b)	12	N
1280	Accumulated Adjusted Tax Amount B	23(b)	12	N
1290	Aggregate Tax Due Amount B	24(b)	12	N
1300	Required Installment Amount B	25(b)	12	N
1310	AGI Amount Period C	1(c)	12	N
1320	Annualized Income C	3(c)	12	N
1330	Itemized Deductions C	4(c)	12	N
1340	Annualized Itemized Deductions C	6(c)	12	N
1350	Return Standard Deduction C	7(c)	12	N
1360	Installment Deduction Amount C	8(c)	12	N
1370	Net Income Amount C	9(c)	12	N
1380	Exemption Claimed Amt C	10(c)	12	N
1390	Taxable Income Amt C	11(c)	12	N
1400	Tentative Tax amt C	12(c)	12	N
1410	Annualized SE Tax C	13(c)	12	N
1420	Other Taxes C	14(c)	12	N
1430	Tax Before Credits C	15(c)	12	N
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annualized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annualized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N
1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annualized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
@1990	Spouse's Annualized SE Tax Computation	34	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0347" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210Fb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0013	A	1	"X" or blank Box
0016	B	1	"X" or blank Changed Box
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4a	12	N
0055	4b	12	N
0057	4c	12	N
0059	4d	12	N
0060	4e	12	N
0065	4f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0067	Refundable Credit for Prior Year Minimum Tax	4g	12	N
0070	Health Coverage Tax Credit	4h	12	N
0073	Section 1341(a)(5)(B) Credit Amount	4i	12	N
0075	Credit Subtotal	5	12	N
0080	Current Year Tax	6	12	N
0090	Two Thirds Credit	7	12	N
0100	Withholding Taxes	8	12	N
0110	Current Taxes Owed	9	12	N
0120	Prior Year's Tax	10	12	N
0130	Required Annual Payment	11	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	12	12	N
0150	Underpayment	13	12	N
0160	Earlier of Payment or Tax Due Date	14	8	DT
0170	Penalty Days	15	3	N
0176	Waived Amount	16	12	N
@0177	Waiver Explanation	16	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0390" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2439bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Void Indicator Box	1	"X" or blank
0020	Corrected Indicator Box	1	"X" or blank
0030	Fiscal Year Beginning	8	DT or blank
0040	Fiscal Year Ending	8	DT or blank
0050	Company or Trust Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0060	Company or Trust Name Line 1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

Field Identification No.	Form Ref.	Length	Field Description
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0070	Company or Trust Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Company or Trust Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090	Company or Trust City	22	AN, Allowable special character is space
0100	Company or Trust State	2	A (Standard Postal State Abbreviations) or period
0110	Company or Trust Zip Code	12	N (left-justified)
0120	Company or Trust Identification Number	9	N
0130	Shareholder Identifying Number	9	N
0140	Shareholder's Name	35	AN, Allowable special characters is: hyphen (-)
0150	Shareholder's Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160	Shareholder's City	22	AN, Allowable special character is space
0170	Shareholder's State	2	A (Standard Postal State Abbreviations)
0180	Shareholder's Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0190	Total Undistributed Long Term Capital Gains	1a	12	N
0210	Unrecaptured Section 1250 Gain	1b	12	N
0220	Section 1202 Gain	1c	12	N
0225	Collectibles Gain 28%	1d	12	N
0230	Tax Paid By Regulated Investment Company	2	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0471" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1(a)	19	AN, "NONE" or "STMbnn"
+0015	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions or blank
+0020	1(b)	28	AN, "SEEBW-2" or blank
+0030	1(b)	29	AN or blank
*+0040	1(c)	9	AN, "TAXEXEMPT", "LAFCP", "STMbnn" or blank
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	1(d)	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense Amount	9	12	N
@0322	Prior Yr Expense Explan./Qual. Person Name & SSN	9	6	"STMbnn" or blank
0328	Percentage of Qualified Expenses or Income	9	12	N
0331	Tax Liability Limit from Credit Limit Worksheet	10	12	N --
0339	Credit for Child & Dependent Care	11	12	N --
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0285" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
0343			Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001
0345	12	12	N
0350			Employer Paid Benefits
0351	13	12	N
0351			Carryover Amount
0353	14	12	N
0353			Forfeited Amount
0356	15	12	N
0356			Subtract Line 14 from Total of Lines 12 and 13
0360	16	12	N
0360			Qualified Expenses
0370	17	12	N
0370			Smaller of Adjusted or Qualified
0380	18	12	N
0380			Earned Income
0390	19	12	N
0390			Spouse Earned Income
0400	20	12	N
0400			Tentative Exclusion
0410	21	12	N
0410			Enter \$5000/\$2500
0420	22	1	"X" or blank
0420			Line 12 from Sole Prop/Partnrshp Income - No
0425	22	1	"X" or blank
0425			Line 12 from Sole Prop/Partnrshp Income - Yes

Field Identification No.		Form Ref.	Length	Field Description
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0430	Sole Proprietorship/ Partnership Amt	22	12	N
0440	Subtract Line 22 from Line 15	23	12	N
0530	Deductible Benefits	24	12	N
0550	Excluded Benefits	25	12	N
0570	Taxable Benefits	26	12	N
0580	Allowed Cared for Amt	27	12	N
0590	Excluded Benefits Repeated	28	12	N
0600	Net Allowable Amount	29	12	N
0610	Total Qualified Expenses	30	12	N
0620	Smaller of Qualified Expenses	31	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1325" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID Value "FRMbbb"
0001		6	Form Number "2555bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0007		9	SSN of Taxpayer with Foreign Earned Income N (Social Security Number)
0008		6	Waiver "WAIVER" or blank
@0009		6	Waiver Explanation "STMbnn" or blank
0010	1	35	Taxpayer Foreign Street Name Line 2 AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0011	1	35	Taxpayer Foreign Street Address AN, Allowable special characters are: space, ampersand, slash, and hyphen
0012	1	22	Taxpayer Foreign City A, Allowable special character is space
0013	1	35	Taxpayer Foreign State or Province A, Allowable special character is space
0014	1	20	Taxpayer Foreign Postal Code AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0015	Taxpayer Foreign Country	1	35	A, Allowable special character is space
0018	Country Code	1	2	A, (from Part I, Attachment 10 table)
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0040	Employer's US Street Name Line 2	4a	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0041	Employer's US Street Address	4a	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0042	Employer's US City	4a	22	A, Allowable special character is space
0043	Employer's US State Abbreviation	4a	2	A (Standard Postal State Abbreviations)
0044	Employer's US Zip Code	4a	12	N (left-justified)
0050	Employer's Foreign Street Name Line 2	4b	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0051	Employer's Foreign Street Address	4b	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0052	Employer's Foreign City	4b	22	A, Allowable special character is space

Field No.	Identification	Form Ref.	Length	Field Description
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0053	Employer's Foreign State or Province	4b	35	A, Allowable special character is space
0054	Employer's Foreign Postal Code	4b	20	AN, Allowable special character is space
0055	Employer's Foreign Country	4b	35	A, Allowable special character is space
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2010" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank
0180	Separate Foreign Residence - No	8a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMBnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMBnn" or blank
+0215	Date(s) Established	9	8	DT or blank
0220	Date Bona Fide Residence Began	10	8	DT or blank
0225	Date Bona Fide Residence Ended	10	8	DT, "CONTINUE" or blank
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMBnn"
+0295	Period	12b	25	AN
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	DT, "STMBnn" or blank
+0342	Date Left US - 1	14b(1)	8	DT or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	DT or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0763" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	"FRMbbb"
0521		6	"2555bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
0524		1	blank
0525		7	N 0000001 - 0000002
0530	16	8	DT or blank
0540	16	8	DT, "CONTINUE" or blank
0550	17	35	AN
@0560	18	6	"STMbnn" or blank
*0570	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	18b(1)	8	DT or blank
+0590	18c(1)	8	DT or blank
+0600	18d(1)	3	Value Range 000-999
+0610	18e(1)	3	Value Range 000-999
+0620	18f(1)	12	N
0630	18a(2)	35	AN, Allowable Special Character is: space or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank
0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
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1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
*1081	Housing Expense Location(s)	29a	35	A, "STMbnn" or blank
1082	Limit on Housing Expenses	29b	12	N
1084	Smaller of Expenses or Limit	30	12	N
1090	Number of Days in Qualifying Period	31	3	Value Range 000-365
1100	Number of Days X \$40.72 or Enter \$14,864	32	12	N
1110	Total Qualified Housing Expenses	33	12	N
1120	Employer-Provided Amounts	34	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1130	Employer-Provided Percentage	35	6	R (Please see Part I, Sect 5.01 b)
1140	Housing Exclusion	36	12	N
1160	Number of Days in Qualifying Period	38	3	Value Range 000-365
1180	Number of Days Ratio	39	6	R (Please see Part I, Sect 5.01 b)
1200	Tentative Foreign Earned Income Exclusion	40	12	N
1210	Foreign Earned Income Exclusion Limit	41	12	N
1220	Foreign Earned Income Exclusion	42	12	N
1230	Total Housing and Foreign Earned Income Exclusions	43	12	N
@1240	Allocable Deductions Computation	44	6	"STMbnn" or blank
1250	Allocable Deductions	44	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	45	12	N
1270	Max. Qualified Housing Expenses	46	12	N
1280	Max. Foreign Earned Income	47	12	N
1290	Limit of Housing Deduction	48	12	N
1300	Prior Year Housing Deduction Carryover Amount	49	12	NO ENTRY
1310	Total Housing Deduction	50	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0749" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0007	SSN of Taxpayer with Foreign Earned Income		9	N (Social Security Number)
0010	Bona Fide Residence - Yes	1a	1	"X" or blank
0020	Bona Fide Residence - No	1a	1	"X" or blank
0030	Date Bona Fide Residence Began	1b	8	YYYYMMDD or blank
0040	Date Bona Fide Residence Ended	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050	Physically Present - Yes	2a	1	"X" or blank
0060	Physically Present - No	2a	1	"X" or blank
0070	Physical Presence Test FROM	2b	8	YYYYMMDD
0080	Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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0110	Taxpayer Foreign Street Name Line 2	4	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0111	Taxpayer Foreign Street Address	4	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0112	Taxpayer Foreign City	4	22	A, Allowable special character is space
0113	Taxpayer Foreign State or Province	4	35	A, Allowable special character is space
0114	Taxpayer Foreign Postal Code	4	20	AN, Allowable special character is space
0115	Taxpayer Foreign Country	4	35	A, Allowable special character is space
0118	Country Code	4	2	A, (from Part I, Attachment 10 table)
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Street Name Line 2	7	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0141	Employer's US Street Address	7	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0142	Employer's US City	7	22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0143	Employer's US State Abbreviation	7	2	A (Standard Postal State Abbreviation)
0144	Employer's US Zip Code	7	12	N (left-justified)
0150	Employer's Foreign Street Name Line 2	8	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0151	Employer' Foreign Street Address	8	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0152	Employer's Foreign City	8	22	A, Allowable special character is space
0153	Employer's Foreign State or Province	8	35	A, Allowable special character is space
0154	Employer's Foreign Postal Code	8	20	AN, Allowable special character is space
0155	Employer's Foreign Country	8	35	A, Allowable special character is space
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "2010" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0375" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"2555Zb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001 - 0000002
*0290 Date Arrived in US - 1	12a(1)	8	YYYYMMDD, "STMbnn" or blank
+0300 Date Left US - 1	12b(1)	8	YYYYMMDD or blank
+0310 Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320 Income Earned in US on Business - 1	12d(1)	12	N
0330 Date Arrived in US - 2	12a(2)	8	YYYYMMDD or blank
0340 Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350 Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360 Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370 Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380 Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390 Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'
0400 Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 5.01 b)
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0604" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	Value "3468bb"
0002 Page Number		5	Value "PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Name of Lessor	1	35	AN
0030 Street Address of Lessor	2	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0031 Lessor City	2	22	AN, Allowable special character is: space
0032 Lessor State Abbreviation	2	2	A (Standard Postal state Abbreviations)
0033 Lessor Zip Code	2	12	N (left-justified)
0040 Description of Property	3	80	AN
0050 Amount for Acquired	4	12	N
0208 Amt of Integrated Gasification	5a	12	N
0211 Integrated Gasification Credit	5a	12	N
0215 Amount of Coal-Based Technology 1	5b	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0220	Coal-Based Technology 1 Credit	5b	12	N
0225	Amount of Coal- Based Technology 2	5c	12	N
0230	Coal-Based Technology 2 Credit	5c	12	N
0235	Add Lines 5a, 5b and 5c	5d	12	N
0240	Amt of Qual. Invest in Qual. Gasification	6a	12	N
0245	Qual. Invest in Qual. Gasification Credit	6a	12	N
0250	Amt of Qualified Investment in Property	6b	12	N
0255	Qualified Investment in Property Credit	6b	12	N
0260	Add Lines 6a and 6b	6c	12	N
0262	Amt of Advanced Energy Project Property	7	12	N
0264	Advanced Energy Project Property Credit	7	12	N
0266	Amt of Qualifying Therapeutic Discovery	8	12	N
0267	Qualifying Therapeutic Discovery Credit	8	12	N
0268	Applicable Unused Investment Credit	9	12	N
0270	Add Lines 5d, 6c and 7	10	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
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0275	Section 47(d)(5) Election Box	11a	1	"X" or blank	
0280	Test Period Begin Date	11b	8	YYYYMMDD	
0285	Test Period End Date	11b	8	YYYYMMDD	
0290	Adjusted Basis of Building Amt	11c	12	N	
0295	Amt of Qualified Rehabilitation Expenditures	11d	12	N	
0300	Pre 1936 Buildings in the Gulf Opportunity Zone	11e	12	N	
0305	Calculated Pre 1936 Bldgs Gulf Opportunity Zone	11e	12	N	
0310	Pre 1936 Bldgs Affected by a Midwest Disaster	11f	12	N	
0315	Calc Pre 1936 Bldgs Affected by a Midwest Disaster	11f	12	N	
0320	Other Pre 1936 Buildings	11g	12	N	
0325	Calculated Other Pre 1936 Buildings	11g	12	N	
0328	Historic Structure Certification on File	11g	1	"Y" or blank	
0330	Cert. Historic Structures Gulf Opportunity Zone	11h	12	N	
0335	Calc Cert Historic Struct - Gulf Opportunity Zone	11h	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0360" for Fixed; "nnnn" for variable format
		4	Value "*****"
0349		6	"FRMbbb"
0350		6	"3468bb"
0351		5	"PG02b"
0352		9	N (Primary SSN)
0353		1	
0354		7	N 0000001
0355	11i	12	N
0360	11i	12	N
0365	11j	12	N
0370	11j	12	N
0372	11k	1	"X" or blank
0374	11k	1	"X" or blank
0376	11k	1	"X" or blank
0385	11k	18	N or blank, allowable character: hyphen (-)
0390	11l	8	DT

Field No.	Identification	Form Ref.	Length	Field Description	
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0395	Rehabilitation Credit (Schedule K-1, Form 1065)	11m	12	NO ENTRY	
0400	Basis of Geothermal Energy and Solar Energy	12a	12	N	
0405	Credit for Geothermal Energy and Solar Energy	12a	12	N	
0410	Basis of Solar Illumination during the Tax Year	12b	12	N	
0413	Credit for Solar Illumination during the Tax Year	12b	12	N	
0414	Basis of Fuel Cell Prop in Svc after 12-31-2005	12c	12	N	
0416	Credit for Fuel Cell Prop in Svc after 12-31-2005	12c	12	N	
0417	Basis of Fuel Cell Kilowatt Capacity Property	12d	12	N	
0418	Credit for Fuel Cell Kilowatt Capacity Property	12d	12	N	
0419	Enter the Lesser of 12c or 12d	12e	12	N	
0420	Basis of Qualified Fuel Cell Property	12f	12	N	
0425	Credit for Qualified Fuel Cell Property	12f	12	N	
0430	Applicable Kilowatt Capacity Property	12g	12	N	
0435	Applicable Kilowatt Capacity Property Amt	12g	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0440	Enter the Lesser of 12f or 12g	12h	12	N
0445	Basis of Qualified Microturbine Property	12i	12	N
0450	Credit for Qualified Microturbine Property	12i	12	N
0455	Kilowatt Capacity of QLFY Microturbine Property	12j	12	N
0460	Kilowatt Capacity of QLFY Microturbine Prop Amt	12j	12	N
0465	Enter the Lesser of 12i or 12j	12k	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0217" for Fixed; "nnnn" for variable format
		4	Value "*****"
0467		6	"FRMbbb"
0468		6	"3468bb"
0469		5	"PG03b"
0470		9	N (Primary SSN)
0471		1	blank
0472		7	N 0000001
0474	12l	12	N
			Basis of Combined Heat and Power Property
0475	12l	12	N
			Credit for Combined Heat and Power Property Amt
0480	12m	6	R
			Megawatt or Horsepower Divider
0485	12n	12	N
			Multiply Line 12l by 12m
0486	12o	12	N
			Basis of Property after 10-3-2008
0487	12o	12	N
			Basis of Property after 10-3-2008 Amt
0488	12p	12	N
			Enter the Smaller of 12o or \$4,000
0490	12q	12	N
			Basis of Small Wind Energy Property
0495	12q	12	N
			Credit for Small Wind Energy Property
0505	12r	12	N
			Basis of Geothermal Heat Pump Property

Field Identification No.		Form Ref.	Length	Field Description
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0510	Credit for Geothermal Heat Pump Property	12r	12	N
0512	Basis of Qualified Investment Property	12s	12	N
0514	Credit for Qualified Investment Property	12s	12	N
0520	Applicable Used Investment Credit	13	12	N
0525	Add Lines 11e through 11j...	14	12	N

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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
		4	"0325" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"3800bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	12	N
0020	2	12	N
0030	3	12	N
0040	4	12	N
@0045		6	"STMbnn" or blank
0050	5	12	NO ENTRY
0060	6	12	N
0070	7	12	N
0080	8	12	N
0090	9	12	N
0100	10a	12	N
0110	10b	12	N
0120	10c	12	N

Field Identification No.		Form Ref.	Length	Field Description
0130	Net Income Tax	11	12	N
0140	Net Regular Tax	12	12	N
0150	25%of Excess	13	12	N
0160	Tentative Min Tax	14	12	N
0170	Greater of Line 13 or Line 14	15	12	N
0180	Subtract Line 15 from Line 11	16a	12	N
0190	Corp Election of Bonus Deprec	16b	12	NO ENTRY
0200	Add Lines 16a and 16b	16c	12	N
0210	SMALLER OF Line 6 or Line 16c	17a	12	N
0220	Smaller of Line 6 or Line 16a	17b	12	N
0230	Subtract Line 17b from Line 17a	17c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0301" for Fixed; "nnnn" for variable format
		4	Value "*****"
0300		6	"FRMbbb"
0301		6	"3800bb"
0302		5	"PG02b"
0303		9	N (Primary SSN)
			Taxpayer Identification Number
0304		1	blank
0305		7	N 0000001
0310	18	12	N
			Multiply Line 14 x (.75)
0320	19	12	N
			Greater of Line 13 or Line 18
0330	20	12	N
			Subtract Line 19 from Line 11
0340	21	12	N
			Subtract Line 17b from Line 20
0350	22	12	N
			Combine Amts from Line 3 of All Parts III
0355	23	12	N
			Passive Activity Crdt from Line 3 of All Parts III
0360	24	12	N
			Passive Activity Credits Allowed
0365	25	12	N
			Add Lines 22 and 24
0370	26	12	N
			Empowerment Zone and Renewal Community Empl Crdts
0380	27	12	N
			Subtract Line 13 from Line 11

Field Identification No.		Form Ref.	Length	Field Description
0390	Add Lines 17b and 26	28	12	N
0400	Subtract Line 28 from Line 27	29	12	N
0410	Carryback GBC from Line 5, PT III	30	12	N
0420	Total Eligible SBC	31	12	N
0430	Passive Activity Credits	32	12	N
0440	Passive Activities Allowed	33	12	N
0450	Carryforward of Business Credits	34	12	N
0460	Carryback of Business Credits	35	12	N
0470	Add Lines 30, 31, 33, 34, and 35	36	12	N
0480	Smaller of Line 29 or Line 36	37	12	N
0490	Credit Allowed for Current Yr	38	12	N
0500	GBC Computation	38	6	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0949" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0600		6	Record ID "FRMbbb"
0601		6	Form Number "3800bb"
0602		5	Page Number "PG03b"
0603		9	Taxpayer Identification Number N (Primary SSN)
0604		1	Filler blank
0605		7	Form Occurrence Number N 0000001 - 0000050
0610	A	1	GBC from Nonpassive Activity "X" or blank
0620	B	1	GBC from Passive Activity "X" or blank
0630	C	1	GBC Carryforwards "X" or blank
0640	D	1	GBC Carrybacks "X" or blank
0650	E	1	Eligible SBC - Non Passive Act "X" or blank
0660	F	1	Eligible SBC - Passive Act "X" or blank
0670	G	1	Eligible SBC Carryforwards "X" or blank
0680	H	1	Eligible SBC Carrybacks "X" or blank
0685	I	1	Consolidated Part III Indicator "X" or blank
0690	1A(B)	9	Pass-Through Entity EIN N or blank
0700	1A(C)	12	Investment Credit Amt N
0710	1B(B)	9	Reserved NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
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0720	Reserved	1B(C)	12	NO ENTRY
0730	Pass-Through Entity EIN	1C(B)	9	N or blank
0740	Increasing Research Activities Crdt	1C(C)	12	N
0750	Pass-Through Entity EIN	1D(B)	9	N or blank
0760	Low-Income Housing Credit Amt	1D(C)	12	N
0770	Pass-Through Entity EIN	1E(B)	9	N or blank
0780	Disabled Access Credit Amt	1E(C)	12	N
0790	Pass-Through Entity EIN	1F(B)	9	N or blank
0800	Renewable Elec Product Credit Amt	1F(C)	12	N
0810	Pass-Through Entity EIN	1G(B)	9	N or blank
0820	Indian Employment Credit Amt	1G(C)	12	N
0830	Pass-Through Entity EIN	1H(B)	9	N or blank
0840	Orphan Drug Credit Amt	1H(C)	12	N
0850	Pass-Through Entity EIN	1I(B)	9	N or blank
0860	New Markets Credit Amt	1I(C)	12	N
0870	Pass-Through Entity EIN	1J(B)	9	N or blank
0880	Small Employer Pension Plan Credit Amt	1J(C)	12	N
0890	Pass-Through Entity EIN	1K(B)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0900	Employer-Provided Child Care Facilities Crdt	1K(C)	12	N
0910	Pass-Through Entity EIN	1L(B)	9	N or blank
0920	Biodiesel and Renewable Fuels Credit Amt	1L(C)	12	N
0930	Pass-Through Entity EIN	1M(B)	9	N or blank
0940	Low Sulfur Diesel Fuel Production Credit Amt	1M(C)	12	N
0950	Pass-Through Entity EIN	1N(B)	9	N or blank
0960	Distilled Spirits Credit Amt	1N(C)	12	N
0970	Pass-Through Entity EIN	1O(B)	9	N or blank
0980	Nonconventional Source Fuel Credit Amt	1O(C)	12	N
0990	Pass-Through Entity EIN	1P(B)	9	N or blank
1000	Energy Efficient Home Credit Amt	1P(C)	12	N
1010	Pass-Through Entity EIN	1Q(B)	9	N or blank
1020	Energy Efficient Appliance	1Q(C)	12	N
1030	Pass-Through Entity EIN	1R(B)	9	N or blank
1040	Alternative Motor Vehicle Credit Amt	1R(C)	12	N
1050	Pass-Through Entity EIN	1S(B)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1060	Alternative Fuel Vehicle Refueling Prop Credit Amt	1S(C)	12	N
1070	Reserved	1T(B)	9	NO ENTRY
1080	Reserved	1T(C)	12	NO ENTRY
1090	Pass-Through Entity EIN	1U(B)	9	NO ENTRY
1100	Mine Rescue Team Training Credit Amt	1U(C)	12	NO ENTRY
1110	Pass-Through Entity EIN	1V(B)	9	N or blank
1120	Agricultural Chemicals Security Credit Amt	1V(C)	12	N
1130	Pass-Through Entity EIN	1W(B)	9	N or blank
1140	Employer Differential Wage Pymts Credit Amt	1W(C)	12	N
1150	Pass-Through Entity EIN	1X(B)	9	N or blank
1160	Carbon Dioxide Sequestration Credit Amt	1X(C)	12	N
1170	Pass-Through Entity EIN	1Y(B)	9	N or blank
1180	QLFD Plug-In Elec Drive Motor Vehicle Credit Amt	1Y(C)	12	N
1190	Pass-Through Entity EIN	1Z(B)	9	N or blank
1200	QLFD Plug-in Elec Vehicle Credit Amt	1Z(C)	12	N
1210	Pass-Through Entity EIN	1AA(B)	9	N or blank
1220	New Hire Retention Credit Amt	1AA(C)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1230	Pass-Through Entity EIN	1BB(B)	9	N or blank
1240	General Credits from Electing Lrg Partnership Amt	1BB(C)	12	N
1250	Pass-Through Entity EIN	1ZZ(B)	9	N or blank
1260	Other Credit Amt	1ZZ(C)	12	N
1270	Add Lines 1A thru 1ZZ	2(C)	12	N
1280	Pass-Through Entity EIN	3(B)	9	N or blank
1290	Credit Amt from Form 8844	3(C)	12	N
1300	Pass-Through Entity EIN	4A(B)	9	N or blank
1310	Investment Credit Amt	4A(C)	12	N
1320	Pass-Through Entity EIN	4B(B)	9	N or blank
1330	Work Opportunity Credit Amt	4B(C)	12	N
1340	Pass-Through Entity EIN	4C(B)	9	N or blank
1350	Alcohol and Cellulosic Biofuel Fuels Credit Amt	4C(C)	12	N
1360	Pass-Through Entity EIN	4D(B)	9	N or blank
1370	Low Income Housing Credit Amt	4D(C)	12	N
1380	Pass-Through Entity EIN	4E(B)	9	N or blank
1390	Renewable Electricity, etc Credit Amt	4E(C)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1400	Pass-Through Entity EIN	4F(B)	9	N or blank
1410	Employer SS and Med Tx PD Cert Employees Crdt Amt	4F(C)	12	N
1420	Pass-Through Entity EIN	4G(B)	9	N or blank
1430	QLFD RR Track Maintenance Credit Amt	4G(C)	12	N
1440	Pass-Through Entity EIN	4H(B)	9	N or blank
1450	Small Employer Health Ins Premiums Credit Amt	4H(C)	12	N
1460	Reserved	4I(B)	9	NO ENTRY
1470	Reserved	4I(C)	12	NO ENTRY
1480	Reserved	4J(B)	9	NO ENTRY
1490	Reserved	4J(C)	12	NO ENTRY
1500	Pass-Through Entity EIN	4Z(B)	9	N or blank
1510	Other Credit Amt	4Z(C)	12	N
1520	Add Lines 4A thru 4Z	5(C)	12	N
1530	Add Lines 2, 3, and 5	6(C)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0118" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"3903bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Armed Forces Permanent Change of Station Literal	13	"MILITARYbMOVE" or blank
0040	Transport Goods Exp	1	12 N
0042	Travel Expenses	2	12 N
0044	Total Moving Expenses	3	12 N
0052	Excludable Moving Expense Reimbursements	4	12 N
0060	Tot Moving Expenses>Moving Reimbursement-No Box	5	1 "X" or blank
0070	Tot Moving Expenses>Moving Reimbursements-Yes Box	5	1 "X" or blank
0180	Moving Exp Deduction	5	12 N
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0369" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4136bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
@0008		6	"STMbnn" or blank
			Statement in Lieu of Previously Field Certificate
0010	1a(c)	6	N
			Off-Highway Business Use Gallons
0020	1b(c)	6	N
			Use on Farm For Farming Purpose Gallons
0030	1c(a)	2	Values "04, 05, 07, 11, 13, 14, 15" or blank
			Nontaxable Use of Gasoline Type
0040	1c(c)	6	N
			Nontaxable Use of Gasoline Gallons
0070	1c(d)	12	N
			Nontaxable Use of Gasoline Cr. Amount
0080	1d(c)	6	N
			Exported Nontaxable Use of Gasoline Gallons
0090	1d(d)	12	N
			Exported Nontaxable Use of Gasoline Cr. Amount
0170	2a(c)	6	N
			Commercial Aviation Gasoline Gallons

Field Identification No.	Form Ref.	Length	Field Description
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0180	2a(d)	12	N Nontaxable Use of Commercial Aviation Gas Cr. Amt
0190	2b(a)	2	Values "01, 02, 09, 10, 11, 13, 14, 15" or blank Nontaxable Use of Aviation Gasoline Type
0200	2b(c)	6	N Nontaxable Use of Aviation Gasoline Gallons
0210	2b(d)	12	N Nontaxable Use of Aviation Gas Cr. Amt
0215	2c(c)	6	N Exported Nontaxable Use of Aviation Gas Gallons
0220	2c(d)	12	N Exported Nontaxable Use of Aviation Cr. Amount
0225	2d(c)	6	N LUST Tax on Aviation Fuel Gallons
0230	2d(d)	12	N LUST Tax on Aviation Fuel Cr. Amt
@0240	3	6	"STMbnn" or blank Evidence of Dyed Diesel Fuel Explanation
0250	3	1	"X" or blank Evidence of Dyed Diesel Fuel Exception Box
0260	3a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank Nontaxable Use of Diesel Fuel Type
0270	3a(c)	6	N Nontaxable Use of Diesel Fuel Gallons
0303	3b(c)	6	N Diesel Fuel for Farming Purposes Gallons
0307	3b(d)	12	N Diesel Fuel for Farming Purposes Cr. Amount

Field No.	Identification	Form Ref.	Length	Field Description
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0310	Diesel Fuel Train Use Gallons	3c(c)	6	N
0320	Diesel Fuel Train Use Cr. Amt	3c(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3d(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Cr. Amt	3d(d)	12	N
0343	Diesel Fuel Exported Gallons	3e(c)	6	N
0347	Diesel Fuel Exported Cr. Amount	3e(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type	4a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank
0380	Nontaxable Use of Kerosene Gallons	4a(c)	6	N
0399	Nontaxable Kerosene for Farming Purposes Gallons	4b(c)	6	N
0407	Kerosene Use Farm Cr. Amount	4b(d)	12	N
0409	Kerosene Use in Buses Gallons	4c(c)	6	N
0416	Kerosene Use in Buses Cr. Amount	4c(d)	12	N
0418	Nontaxable Use of Kerosene Exported Gallons	4d(c)	6	N
0420	Nontaxable Use of Kerosene Exported Cr. Amount	4d(d)	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0389" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0540 Record ID		6	"FRMbbb"
0541 Form Number		6	"4136bb"
0542 Page Number		5	"PG02b"
0543 Taxpayer Identification Number		9	N (Primary SSN)
0544 Filler		1	blank
0545 Form Occurrence Number		7	N 0000001
0550 Commercial Aviation Kerosene Gallons 1	5a(c)	6	N
0555 Commercial Aviation Kerosene Cr. Amount 1	5a(d)	12	N
0560 Commercial Aviation Kerosene Gallons 2	5b(c)	6	N
0565 Commercial Aviation Kerosene Cr. Amount 2	5b(d)	12	N
0570 Nontaxable Aviation Kerosene Use Type 1	5c(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank
0575 Use of Nontaxable Aviation Kerosene Gal Type 1	5c(c)	6	N
0580 Use of Nontaxable Aviation Kerosene Amt Type 1	5c(d)	12	N
0585 Nontaxable Aviation Kerosene Use Type 2	5d(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank
0590 Use of Nontaxable Aviation Kerosene Gal Type 2	5d(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0595	Use of Nontaxable Aviation Kerosene Amt Type 2	5d(d)	12	N
0600	LUST Tax on Kerosene Gallons	5e(c)	6	N
0605	LUST Tax on Kerosene Cr. Amt	5e(d)	12	N
0608	Undyed Diesel Fuel Registration No.	6	12	AN
@0610	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0615	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0620	Use of Undyed Diesel by State or Local Gov Gallons	6a(c)	6	N
0625	Use of Undyed Diesel by State or Local Gov Cr. Amt	6a(d)	12	N
@0630	Customer Information Attachment	6a	6	"STMbnn" or blank
0635	Use Undyed Diesel Intercity Buses Gallons	6b(c)	6	N
0640	Use Undyed Diesel Intercity Buses Cr. Amount	6b(d)	12	N
0645	Undyed Kerosene Registration No.	7	12	AN
@0650	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0655	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0660	Use of Undyed Kero by State or Local Gov Gallons	7a(c)	6	N
@0665	Customer Information Attachment	7a	6	"STMBnn" or blank
0670	Kerosene Sales from Blocked Pump Gallons	7b(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Cr. Amount	7b(d)	12	N
0685	Undyed Kerosene Use in Certain Buses Gallons	7c(c)	6	N
0695	Undyed Kerosene Use in Certain Buses Cr. Amount	7c(d)	12	N
0705	Vendors of Kerosene for Use of Aviation Reg. No.	8	12	AN
0715	Used in Commercial Aviation Gallons Type 1	8a(c)	6	N
0725	Used in Commercial Aviation Cr. Amount Type 1	8a(d)	12	N
0745	Other Use in Commercial Aviation Gallons Type 2	8b(c)	6	N
0750	Other Use in Commercial Aviation Cr. Amount Type 2	8b(d)	12	N
0755	Nonexempt Use Gallons	8c(c)	6	N
0757	Nonexempt Use Cr. Amount	8c(d)	12	N
0759	Other Nontaxable Use Type 1	8d(a)	2	Values "01, 09, 10, 11, 13, 14, 15, 16" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0760	Other Nontaxable Use Gallons 1	8d(c)	6	N
0764	Other Nontaxable Use Cr. Amount 1	8d(d)	12	N
0768	Other Nontaxable Use Type 2	8e(a)	2	Values "01, 09, 10, 11, 13, 14, 15, 16" or blank
0770	Other Nontaxable Use Gallons 2	8e(c)	6	N
0775	Other Nontaxable Use Cr. Amount 2	8e(d)	12	N
0780	LUST Tax on Kerosene Foreign Trade Gallons	8f(c)	6	N
0785	LUST Tax on Kerosene Foreign Trade Cr. Amt	8f(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0515" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0877 Record ID		6	"FRMbbb"
0878 Form Number		6	"4136bb"
0879 Page Number		5	"PG03b"
0880 Taxpayer Identification Number		9	N (Primary SSN)
0881 Filler		1	blank
0882 Form Occurrence Number		7	N 0000001
0950 Alcohol Fuel Mixture Registration No.	9	12	AN
0960 Alcohol Mixtures Ethanol Gallons	9a(c)	6	N
0970 Alcohol Mixtures Ethanol Cr. Amount	9a(d)	12	N
0980 Alcohol Mixtures Other Than Ethanol Gallons	9b(c)	6	N
0990 Alcohol Mixtures Other Than Ethanol Cr. Amount	9b(d)	12	N
3010 Biodiesel Mixture Registration No.	10	12	AN
3020 Biodiesel Mix Gallons	10a(c)	6	N
3030 Biodiesel Mix Cr. Amount	10a(d)	12	N
3040 Agri-biodiesel Mix Gallons	10b(c)	6	N
3050 Agri-biodiesel Mix Cr. Amount	10b(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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3060	Renewable Diesel Mix Gallons	10c(c)	6	N
3070	Renewable Diesel Mix Cr. Amount	10c(d)	12	N
3199	LPG Use Type Literal	11a(a)	3	"BUS" or blank
3200	LPG Use Type	11a(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3210	LPG Gallons	11a(c)	6	N
3220	LPG Cr. Amount	11a(d)	12	N
3239	"P Series" Fuels Use Type Literal	11b(a)	3	"BUS" or blank
3240	P Series Fuels Use Type	11b(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3260	P Series Fuels Gallons	11b(c)	6	N
3280	P Series Fuels Cr. Amount	11b(d)	12	N
3299	CNG Use Type Literal	11c(a)	3	"BUS" or blank
3300	Compressed Natural Gas Use Type	11c(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3320	Compressed Natural Gas Gallons	11c(c)	6	N
3340	Compressed Natural Gas Cr. Amount	11c(d)	12	N
3359	Liquefied Hydrogen Use Type Literal	11d(a)	3	"BUS" or blank
3360	Liquefied Hydrogen Use Type	11d(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3380	Liquefied Hydrogen Gallons	11d(c)	6	N
3400	Liquefied Hydrogen Cr. Amount	11d(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3419	Liquid Fuel from Coal Use Type Literal	11e(a)	3	"BUS" or blank
3420	Liquid Fuel from Coal Use type	11e(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3440	Liquid Fuel from Coal Gallons	11e(c)	6	N
3460	Liquid Fuel from Coal Cr. Amount	11e(d)	12	N
3479	Nontaxable Liquid Fuel Use Type Literal	11f(a)	3	"BUS" or blank
3480	Nontaxable Liquid Fuel Use Type	11f(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3500	Nontaxable Liquid Fuel Gallons	11f(c)	6	N
3520	Nontaxable Liquid Fuel Credit Amount	11f(d)	12	N
3539	Liquefied Natural Gas Use Type Literal	11g(a)	3	"BUS" or blank
3540	Liquefied Natural Gas Use Type	11g(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3560	Liquefied Natural Gas Gallons	11g(c)	6	N
3580	Liquefied Natural Gas Cr. Amount	11g(d)	12	N
3582	Liquefied Gas from Biomass Use Type Literal	11h(a)	3	"BUS" or blank
3583	Liquefied Gas from Biomass Use Type	11h(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3585	Liquefied Gas Derived from Biomass Gas Gallons	11h(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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3587	Liquefied Gas Derived from Biomass Credit Amount	11h(d)	12	n
3600	Alternative Fuel Cr. Reg. No.	12	12	AN
3620	LPG Gallons	12a(c)	6	N
3640	LPG Cr. Amount	12a(d)	12	N
3660	P Series Fuels Gallons	12b(c)	6	N
3680	P Series Fuels Cr. Amount	12b(d)	12	N
3700	Compressed Natural Gas Gallons	12c(c)	6	N
3720	Compressed Natural Gas Cr. Amount	12c(d)	12	N
3740	Liquefied Hydrogen Gallons	12d(c)	6	N
3760	Liquefied Hydrogen Cr. Amount	12d(d)	12	N
3780	Liquid Fuel from Coal Gallons	12e(c)	6	N
3800	Liquid Fuel from Coal Cr. Amount	12e(d)	12	N
3820	Liquid Fuel Gallons	12f(c)	6	N
3840	Liquid Fuel Credit Amount	12f(d)	12	N
3860	Liquefied Natural Gas Gallons	12g(c)	6	N
3880	Liquefied Natural Gas Cr. Amount	12g(d)	12	N
3881	Liquefied Gas Derived from Biomass Gallons	12h(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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3883	Liquefied Gas Derived from Biomass Credit Amount	12h(d)	12	N
3885	Compressed Gas Derived from Biomass Gallons	12i(c)	6	N
3887	Compressed Gas Derived from Biomass Credit Amount	12i(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0234" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
3890 Record ID		6	"FRMbbb"
3891 Form Number		6	"4136bb"
3892 Page Number		5	"PG04b"
3893 Taxpayer Identification Number		9	N (Primary SSN)
3894 Filler		1	blank
3895 Form Occurrence Number		7	N 0000001
3900 Registered Credit Card Issuers Registration No.	13	12	AN
3920 Diesel Fuel for State or Local Government Gallons	13a(c)	6	N
3940 Diesel Fuel for State or Local Government Cr. Amt	13a(d)	12	N
3960 Kerosene Fuel Sold for State or Local Gov Gallons	13b(c)	6	N
3980 Kerosene Fuel Sold for State or Local Gov Cr. Amt	13b(d)	12	N
4000 Kerosene Use in Aviation - State/ Local Gov Gallons	13c(c)	6	N
4020 Kerosene Use in Aviation - State/ Local Gov Cr. Amt	13c(d)	12	N
4119 Diesel-Water Fuel Emulsion Nontax. Use Literal	14a(a)	3	"BUS" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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4120	Diesel-Water Fuel Emulsion Nontaxable Use Type	14a(a)	2	Values "01, 02, 05, 06, 07, 08, 11, 13, 14, 15" or blank
4140	Diesel-Water Fuel Emulsion Nontaxable Gallons	14a(c)	6	N
4160	Diesel-Water Fuel Emulsion Nontaxable Cr. Amount	14a(d)	12	N
4180	Diesel-Water Exported Gallons	14b(c)	6	N
4200	Diesel-Water Exported Cr. Amount	14b(d)	12	N
4220	Diesel-Water Fuel Emulsion Blending Reg. No.	15	12	AN
@4230	Customer Information Statement	15	6	"STMbnn" or blank
4240	Diesel-Water Fuel Emulsion Blending Gallons	15a(c)	6	N
4260	Diesel-Water Fuel Emulsion Blending Cr. Amount	15a(d)	12	N
4280	Exported Dyed Diesel Fuel Gallons	16a(c)	6	N
4300	Exported Dyed Diesel Fuel Cr. Amount	16a(d)	12	N
4320	Exported Dyed Kerosene Gallons	16b(c)	6	N
4340	Exported Dyed Kerosene Cr. Amount	16b(d)	12	N
4360	Total Income Tax Cr. Amount	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0647" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"4137bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Tip Income Name	35	AN
0020	Tip Income SSN	9	N
*0030	Employer's Name A	1A(a)	47 AN or "STMbnn"
+0035	Employer ID Number A	1A(b)	9 N
+0040	Tips Received A	1A(c)	12 N
+0045	Tips Reported A	1A(d)	12 N
0050	Employer's Name B	1B(a)	47 AN
0055	Employer ID Number B	1B(b)	9 N
0060	Tips Received B	1B(c)	12 N
0065	Tips Reported B	1B(d)	12 N
0070	Employer's Name C	1C(a)	47 AN
0075	Employer ID Number C	1C(b)	9 N
0080	Tips Received C	1C(c)	12 N
0085	Tips Reported C	1C(d)	12 N
0090	Employer's Name D	1D(a)	47 AN
0095	Employer ID Number D	1D(b)	9 N

Field Identification No.		Form Ref.	Length	Field Description
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0100	Tips Received D	1D(c)	12	N
0105	Tips Reported D	1D(d)	12	N
0110	Employer's Name E	1E(a)	47	AN
0115	Employer ID Number E	1E(b)	9	N
0120	Tips Received E	1E(c)	12	N
0125	Tips Reported E	1E(d)	12	N
0160	Total Tips Received	2	12	N
0170	Total Tips Reported	3	12	N
0180	Taxable Tips	4	12	N
0190	Unreported Tips	5	12	N
0200	Line 4 minus Line 5	6	12	N
0210	Total Social Security Wages and Tips	8	12	N
0220	Line 7 minus Line 8	9	12	N
0224	Tips Subject To Medicare Only Literal	10	10	"1.45%bTIPS"
0227	Tips Subject to Medicare Only Amount	10	12	N
0230	Unreported Tips Subject to SST	10	12	N
0240	Social Security Tax on Tips	11	12	N
0290	Medicare Tax on Tips	12	12	N
0300	F1040 Social Security Medicare Tax on Tips	13	12	N
@0310	Explanation of Unreported Tips Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0665" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4255bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0009		9	NO ENTRY
*0010	A	56	AN or "STMbnn"
+0020	1A	6	R
*+0023	2A	12	N or "STMbnn"
+0080	3A	12	N
+0084	4A	8	DT
+0090	5A	8	DT
+0100	6A	2	N, "00", or blank
+0110	7A	6	R
+0120	8A	12	N
0130	B	56	AN
0140	1B	6	R
0143	2B	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	DT
0210	Date Property Qualification (2)	5B	8	DT
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	DT
0330	Date Property Qualification (3)	5C	8	DT
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	DT

Field Identification No.		Form Ref.	Length	Field Description
0450	Date Property Qualification (4)	5D	8	DT
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
0495	Statement Reference - BMF Use Only	10	6	Blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0540	Subtract Line 12 from Line 11	13	12	N --
@0550	Recapture of Qualifying Therapeutic Grant	14	6	"STMbnn" or blank
0560	Recapture of Qualifying Therapeutic Grant Amt	14	12	N
0570	Total Increase Tax	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0853" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4562bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000030
0008 Sect 179 Summary Form Indicator		1	"X" or blank
0010 Activity		30	AN
0011 Maximum Amount	1	12	N
0012 Section 179 Property Cost for Current Year	2	12	N
0013 Threshold Cost	3	12	N
0014 Section 179 Property Adjusted	4	12	N
0018 Overall Dollar Limitation Adjusted	5	12	N
*0020 Class of Property 1	6(a)1	23	AN or "STMbnn"
+0030 Cost 1	6(b)1	12	N
+0040 Elected Cost 1	6(c)1	12	N
0050 Class of Property 2	6(a)2	23	AN
0060 Cost 2	6(b)2	12	N
0070 Elected Cost 2	6(c)2	12	N
0080 Listed Property	7(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special Depreciation Allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
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+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N

Field Identification No.		Form Ref.	Length	Field Description
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0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0871" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"4562bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001 - 0000030
0762 Evidence - Yes	24a	1	"X" or blank
0764 Evidence - No	24a	1	"X" or blank
0766 Written - Yes	24b	1	"X" or blank
0768 Written - No	24b	1	"X" or blank
0773 SPCL Depreciation Allowance for Qualified Listed	25h	12	N
*0775 Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780 Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790 Percent Use 1/ Over 50%	26(c)1	6	R
+0800 Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810 Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815 Recovery Period 1/ Over 50%	26(f)1	2	N
+0822 Method 1/Over 50%	26(g)1	7	AN

Field No.	Identification	Form Ref.	Length	Field Description
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+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N

Field Identification No.	Description	Form Ref.	Length	Field Description
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
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1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1923	Primary Use by Over 5% Owner/Relative Yes 2	35(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35(b)	1	"X" or blank
1930	Another Vehicle Yes 2	36(b)	1	"X" or blank
1940	Another Vehicle No 2	36(b)	1	"X" or blank
1970	Vehicle Available Yes 3	34(c)	1	"X" or blank
1980	Vehicle Available No 3	34(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35(c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35(c)	1	"X" or blank
1990	Another Vehicle Yes 3	36(c)	1	"X" or blank
2000	Another Vehicle No 3	36(c)	1	"X" or blank
2030	Vehicle Available Yes 4	34(d)	1	"X" or blank
2040	Vehicle Available No 4	34(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35(d)	1	"X" or blank
2050	Another Vehicle Yes 4	36(d)	1	"X" or blank
2060	Another Vehicle No 4	36(d)	1	"X" or blank
2090	Vehicle Available Yes 5	34(e)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2100	Vehicle Available No 5	34(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35(e)	1	"X" or blank
2110	Another Vehicle Yes 5	36(e)	1	"X" or blank
2120	Another Vehicle No 5	36(e)	1	"X" or blank
2150	Vehicle Available Yes 6	34(f)	1	"X" or blank
2160	Vehicle Available No 6	34(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD
2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre-Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0716" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"4563bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
0020		9	N
0030	1	8	DT
0040		8	YYYYMMDD or Blank, and literal "CONTINUE"
0050	2	1	"X" or blank
0060	2	1	"X" or blank
0070	2	1	"X" or blank
0080	2	1	"X" or blank
0090	3a	1	"X" or blank
0100	3a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN, "STMbnn" or blank
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN, "STMbnn" or blank
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space (), less-than (<), hyphen (-), and ampersand (&)
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space (), slash (/), hyphen (-), and literal "NONE"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMBnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0759" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
*0015 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N, "STMbnn" or "RP 2010-36"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N
0100 Property Desc B (2)	1B	56	AN
0110 Cost or Other Basis (2)	2B	12	N
0120 Insurance (2)	3B	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N
0456	10% of Adjusted Gross Income	17	12	N
0458	Subtract Line 17 from Line 16	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1105" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0460 Record ID		6	"FRMbbb"
0461 Form Number		6	"4684bb"
0462 Page Number		5	"PG02b"
0463 Taxpayer Identification Number		9	N (Primary SSN)
0464 Filler		1	blank
0465 Form Occurrence Number		7	N 0000001 - 0000005
0467 Revenue Procedure 2009-20 Indicator		1	"X" or blank
*0470 Property Desc A (1)	19A	56	AN or "STMbnn"
+0480 Cost or Adj Basis (1)	20A	12	N
+0490 Insurance (1)	21A	12	N
*+0500 Gain from Casualty or Theft (1)	22A	12	N or "STMbnn"
+0510 Fair Market Value Before Theft (1)	23A	12	N
+0520 Fair Market Value After Theft (1)	24A	12	N
+0530 Net Fair Market (1)	25A	12	N
+0540 Property Basis or Net Fair Market (1)	26A	12	N
+0545 Form 8829 Indicator	27A	5	"F8829" or blank
+0550 Net Property Loss (1)	27A	12	N
0560 Property Desc B (2)	19B	56	AN

Field No.	Identification	Form Ref.	Length	Field Description
0570	Cost or Adj Basis (2)	20B	12	N
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0635	Form 8829 Indicator	27B	5	"F8829" or blank
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0725	Form 8829 Indicator	27C	5	"F8829" or blank
0730	Net Property Loss (3)	27C	12	N
0740	Property Desc D (4)	19D	56	AN

Field No.	Identification	Form Ref.	Length	Field Description
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0815	Form 8829 Indicator	27D	5	"F8829" or blank
0820	Net Property Loss (4)	27D	12	N
@0825	Casualties Computation	27	6	"STMbnn" or blank
0830	Total Casualty or Theft Loss	28	12	N
*0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b)(i)	12	N
+0860	Short - Income Producing Property (1)	29(b)(ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b)(i)	12	N
0900	Short - Income Producing Property (2)	29(b)(ii)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casualties or Thefts	30(c)	12	N
0948	PAL Indicator	31(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31(c)	12	N
0958	PAL Indicator	32(c)	3	"PAL" or blank
0960	Amount on Line 30(b)(ii)	32(c)	12	N
0970	Casualty or Theft Gains from F4797	33(c)	12	N
*0980	Long - Casualty or Theft Desc (1)	34(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34(b)(i)	12	N
+1000	Long - Income Producing Property (1)	34(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	34(c)	12	N
1020	Long - Casualty or Theft Desc (2)	34(a)	25	AN
1030	Long - Trade Rental Property (2)	34(b)(i)	12	N
1040	Long - Income Producing Property (2)	34(b)(ii)	12	N

Field Identification No.		Form Ref.	Length	Field Description
1050	Long - Gains from Casualties or Thefts (2)	34(c)	12	N
1060	Long - Total Losses Trade, Business	35(b)(i)	12	N
1070	Long - Total Losses Income Producing Property	35(b)(ii)	12	N
1080	Long - Total Gains	36	12	N
1090	Add Line 35 Amounts Cols (b)(i) and (b)(ii)	37	12	N
1098	PAL Indicator	38(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38(a)	12	N
1108	PAL Indicator	38(b)	3	"PAL" or blank
1110	Line 35 Amount Col (b)(ii)	38(b)	12	N
1115	PAL Indicator	39	3	"PAL" or blank
1120	Loss Equal to or Smaller than Gain	39	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1402" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4797bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0030	Current Year Gross Proceeds	1	12	N
*0040	Property Desc 1	2a(1)	80	AN or "STMbnn"
*+0050	Date Acquired 1	2b(1)	8	YYYYMMDD or "INHERIT" or "STMbnn" or blank
+0060	Date Sold 1	2c(1)	8	YYYYMMDD
+0070	Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080	Depreciation Allwd 1	2e(1)	12	N
+0090	Cost/Other Basis 1	2f(1)	12	N
+0095	Property Gain/Loss 1	2g(1)	12	N
0120	Property Desc 2	2a(2)	80	AN
0130	Date Acquired 2	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140	Date Sold 2	2c(2)	8	YYYYMMDD
0150	Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160	Depreciation Allwd 2	2e(2)	12	N
0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0200	Property Desc 3	2a(3)	80	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	80	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/Loss	7(g)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N
*0520	Property Held Desc 1	10a(1)	80	AN or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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*+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or "STMbnn" or blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	80	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	80	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	80	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
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0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
1005	Combine Lines 10 through 16	17	12	N
1020	Form 4684 Loss	18a	12	N
1030	Redetermined Gain/ Loss	18b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1543" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1040 Record ID		6	"FRMbbb"
1041 Form Number		6	"4797bb"
1042 Page Number		5	"PG02b"
1043 Taxpayer Identification Number		9	N (Primary SSN)
1044 Filler		1	blank
1045 Form Occurrence Number		7	N 0000001
*1050 Property Description (1)	19(A)	80	AN or "STMbnn"
*+1060 Date Acquired (1)	19(A)	8	YYYYMMDD or "STMbnn"
+1070 Date Sold (1)	19(A)	8	YYYYMMDD
+1080 Gross Sales Price (1)	20(A)	12	N
+1090 Cost Or Other Basis Plus Exp of Sale (1)	21(A)	12	N
+1100 Depreciation Allowed (1)	22(A)	12	N
+1110 Adjusted Basis (1)	23(A)	12	N
+1120 Total Gain (1)	24(A)	12	N
1130 Property Description (2)	19(B)	80	AN
1140 Date Acquired (2)	19(B)	8	YYYYMMDD
1150 Date Sold (2)	19(B)	8	YYYYMMDD
1160 Gross Sales Price (2)	20(B)	12	N
1170 Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	80	AN
1220	Date Acquired (3)	19(C)	8	YYYYMMDD
1230	Date Sold (3)	19(C)	8	YYYYMMDD
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	80	AN
1300	Date Acquired (4)	19(D)	8	YYYYMMDD
1310	Date Sold (4)	19(D)	8	YYYYMMDD
1320	Gross Sales Price (4)	20(D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N
*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY
+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/ 1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1690	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (4)	26d (D)	12	N
1700	Applicable Pctng Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0755" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4835bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000004
0010 EIN		9	N or blank
0030 Farm Participation- Yes	A	1	"X" or blank
0035 Farm Participation- No	A	1	"X" or blank
0050 Income Production of Livestock	1	12	N
0060 Total Coop Distribution	2a	12	N
0075 Taxable Amount	2b	12	N
0090 Agricultural Program Payments	3a	12	N
0095 Taxable Amount	3b	12	N
@0100 Commodity Credit Loans Expln	4a	6	"STMbnn" or blank
0110 Commodity Credit Loans Amt	4a	12	N
0112 Commodity Credit Loans Forfeited	4b	12	N
0115 Taxable Amount	4c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N
*0420	Other Expenses Desc a	30a	15	AN or "STMbnn"
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN

Field Identification No.		Form Ref.	Length	Field Description
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0612	Subsidy Received Yes	33	1	"X" or blank
0614	Subsidy Received No	33	1	"X" or blank
0615	All is At Risk Ind	34a	1	"X" or blank
0620	Some is Not at Risk	34b	1	"X" or blank
0630	Net Farm Rent (Loss)	34c	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0239" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4952bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Investment Interest Expense	1	12	N
0020	Carryover Disallowed Interest Expense	2	12	N
0030	Total Investment Interest	3	12	N
0032	Investment Property Gross Income	4a	12	N
0070	Qualified Dividends	4b	12	N
0080	Subtract Line 4b from Line 4a	4c	12	N
0090	Disposed Net Gain	4d	12	N
0100	Disposed Net Capital Gain	4e	12	N
0102	Election Literal	4e	4	"ELEC" or blank
0104	Election Literal Amount	4e	12	N
0110	Subtract Line 4e from Line 4d	4f	12	N

Field Identification No.	Form Ref.	Length	Field Description
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0120 Investment Capital Gain	4g	12	N
0130 Investment Income	4h	12	N
0140 Investment Expenses	5	12	N
0150 Net Investment Income	6	12	N
0160 Carry Forward Disallowed Interest Expense	7	12	N
0170 Investment Interest Expense Deduction	8	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0827" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4970bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	A	35	A, hyphen (-), less than (<), or blank
0020	B	9	N
0030	C	35	AN
0040	C	35	AN
0050	C	33	AN
0060	D	9	N
0070	E	1	"X" or blank
0080	E	1	"X" or blank
0090	F	8	DT
0100	G	2	N
0110	1	12	N
0120	2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre-Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre-Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre-Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre-Dist. Taxable Income (d)	13d	12	N
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2(b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0426" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4972bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Recipient Name		35	AN
0020	Recipient SSN		9	N
0024	Distribution of Qualified Plan Yes Box	1	1	"X" or blank
0026	Distribution of Qualified Plan No Box	1	1	"X" or blank
0030	Rollover Yes Box	2	1	"X" or blank
0040	Rollover No Box	2	1	"X" or blank
0042	Beneficiary of Qual Participant Yes Box	3	1	"X" or blank
0044	Beneficiary of Qual Participant No Box	3	1	"X" or blank
0084	Qual Age - Five Yr Member Yes Box	4	1	"X" or blank
0086	Qual Age - Five Yr Member No Box	4	1	"X" or blank
0190	Prior Yr Distribution Yes Box	5a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0350	Net Taxable Amount	19	12	N
0351	Actuarial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N
0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Actuarial Amt.	26	12	N
0670	10 Yr Method Adjusted Actuarial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N
0690	10 Yr Method Average Tax	29	12	N
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0963" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0120	1	12	N
0125	1	12	N
0130	2	12	N
0135	2	12	N
0140	3	12	N
0145	3	12	N
0150	4	12	N
0155	4	12	N
0160	5	12	N
0165	5	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N	
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N	
*0260	Other Income List Statement (Guam)	15	20	AN, "STMbnn" or blank	
+0265	Other Income Total Amount (Guam)	15	12	N	
*0270	Other Income List Statement (CNMI)	15	20	AN, "STMbnn" or blank	
+0275	Other Income Total Amount (CNMI)	15	12	N	
0280	Total Income (Guam)	16	12	N	
0285	Total Income (CNMI)	16	12	N	
0290	Educator Expenses (Guam)	17	12	N	
0295	Educator Expenses (CNMI)	17	12	N	
0300	Bus Expenses Reservists and Others (Guam)	18	12	N	
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N	
0310	Health Savings Account Deduction (Guam)	19	12	N	
0315	Health Savings Account Deduction (CNMI)	19	12	N	
0320	Moving Expenses (Guam)	20	12	N	
0325	Moving Expenses (CNMI)	20	12	N	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0330	One-Half of Self- Employment Tax (Guam)	21	12	N	
0335	One-Half of Self- Employment Tax (CNMI)	21	12	N	
0340	Self-Employed SEP/ SIMPLE & Qualified Plans (Guam)	22	12	N	
0345	Self-Employed SEP/ SIMPLE & Qualified Plans (CNMI)	22	12	N	
0350	Self-Employed Health Insurance Deduction (Guam)	23	12	N	
0355	Self-Employed Health Insurance Deduction (CNMI)	23	12	N	
0360	Penalty on Early Withdrawal of Savings (Guam)	24	12	N	
0365	Penalty on Early Withdrawal of Savings (CNMI)	24	12	N	
0380	IRA Deduction (Guam)	25	12	N	
0385	IRA Deduction (CNMI)	25	12	N	
0390	Student Loan Interest Deduction (Guam)	26	12	N	
0395	Student Loan Interest Deduction (CNMI)	26	12	N	
0400	Tuition and Fees Deduction (Guam)	27	12	N	
0405	Tuition and Fees Deduction (CNMI)	27	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0410	Other Adjustments List statement (Guam)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	28	12	N
0435	Total Adjustments (CNMI)	28	12	N
0440	Adjusted Gross Income (Guam)	29	12	N
0445	Adjusted Gross Income (CNMI)	29	12	N
0450	Payments on Estimated Tax Return Filed with Guam	30	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	30	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	31	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	31	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	32	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	32	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	33	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	33	12	N
0490	Total Payments (Guam)	34	12	N
0495	Total Payments (CNMI)	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0458" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5329bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		35	A, hyphen (-), less than (<), or blank
			Name of Person Subject to Penalty Tax
0020		9	N
			SSN of Person Subject to Penalty Tax
0030		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and literal "NONE"
			Street Address
0040		22	AN
			City
0050		2	A (Standard Postal State Abbreviations in the File Specifications)
			State Abbreviation
0060		9	N (left-justified)
			Zip Code
0070		1	NO ENTRY
			Amended Return Ind
0072	1	12	N
			Total Early Distributions
0073	2	2	N, 01-12
			Exception Code
0074	2	12	N
			Total Amount Excluded from Additional Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0076	Amount Subject to Additional Tax	3	12	N
0078	Additional Tax on Early Distributions	4	12	N
0081	Distributions Coverdell ESAs and QTPs	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Additional Tax on Certain Distr from Educ Accts	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0399" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0675	Excess Contributions for Prior Year	42	12	N
0685	Amount Per Instructions	43	12	N
0695	Tax Year Distributions from Form 8889	44	12	N
0705	Add Line 43 and 44	45	12	N
0715	Prior Year Excess Contributions	46	12	N
0725	Excess Contributions for Tax Year	47	12	N
0735	Total Excess Contributions	48	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0750	Excess Contributions Tax on HSA	49	12	N
0800	Minimum Required Distribution	50	12	N
0810	Amount Actually Distributed	51	12	N
0814	Waiver of Tax Literal	52	2	"RC" or blank
@0816	Waiver Explanation	52	6	"STMbnn" or blank
0818	Waiver of Tax Amount	52	12	N
0820	Excess Accumulation	52	12	N
0850	Tax on Excess Accumulations	53	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0248" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0300		6	Record ID "FRMbbb"
0301		6	Form Number "5405bb"
0302		5	Page Number "PG02b"
0303		9	Taxpayer Identification Number N (Primary SSN)
0304		1	Filler blank
0305		7	Form Occurrence Number N 0000001 - 0000002
0310		9	SSN N
0320	11	8	Date of Main Home Change DT or blank
0330	12	1	Member of Uniformed Service or Sold Home/Gov Order "X" or blank
0340	13a	1	Sold Home to Unrelated Person with Gain "X" or blank
0350	13b	1	Sold Home to Unrelated Person without Gain "X" or blank
0360	13c	1	Sold Home to Related Person or Gifted the Home "X" or blank
0370	13d	1	Converted Home to Rental or Business Use "X" or blank
0380	13e	1	Transferred Home to Spouse or Ex-Spouse "X" or blank
0390	13e	35	Ex-Spouse Name AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0400	Home was Destr, Condemn, or Sold/ Gain	13f	1	"X" or blank
0410	Home was Destr, Condemn, or Sold/No Gain	13g	1	"X" or blank
0420	Taxpayer Deceased	13h	1	"X" or blank
0430	Credit Amount Claimed	14	12	N
0440	Amount of Credit Repaid with 2010 Return	15	12	N
0450	Subtract Line 15 from Line 14	16	12	N
0460	Gain on Disposition of Your Main Home	17	12	N
0470	Repayment Amount	18	12	N
0480	Selling Price of Home/Ins Proceeds	19	12	N
0490	Selling Expenses	20	12	N
0500	Subtract Line 20 from Line 19	21	12	N
0510	Adjusted Basis of Home Sold	22	12	N
0520	Homebuyer Credit Claimed Minus Amount Repaid	23	12	N
0530	Subtract Line 23 from Line 22	24	12	N
0540	Subtract Line 24 from Line 21	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1625" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"FRMbbb"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	0000001
0010	Foreign Tax Year Beginning	8	YYYYMMDD
0020	Foreign Tax Year Ending	8	YYYYMMDD
0040	Prior Filer Name(s)	40	AN
0050	Address of Filer	35	AN
0060	City of Filer	22	AN
0070	State of Filer	2	AN
0080	Zip Code of Filer	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Filer's Tax Year Beginning	8	YYYYMMDD
0100	Filer's Tax Year Ending	8	YYYYMMDD
0110	Identifying Number	9	NO ENTRY
0130	Category of Filer-2	B(2)	1 "X" or Blank
0135	Category of Filer-3	B(3)	1 "X" or Blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
0170	Person This Information Return is Filed For	D(1)	40	AN or Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
0184	State of Person	D(2)	2	AN
0186	Zip Code of Person	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Identifying Number	D(3)	9	N or Blank
0200	Shareholder	D(4)	1	"X" or Blank
0210	Officer	D(4)	1	"X" or Blank
0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
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0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbBBBBBBB or nnnnnnnnnbbB or Blank
0310	Identifying Number-3	D(3)	9	N or Blank
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360	Address of Person-4	D(2)	35	AN or Blank
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbBBBBBBB or nnnnnnnnnbbB or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
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@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
0420	Name of Foreign Corporation	1a	35	AN
0425	Prior Corporation Name(s)	1a	70	AN
0430	Address of Foreign Corp.	1a	35	AN
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b(1)	9	N or blank
0475	Reference ID Number	1b(2)	9	N or blank
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID
0490	Date of Incorporation	1d	8	YYYYMMDD
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN

Field No.	Identification -----	Form Ref.	Length -----	Field Description -----
0523	Foreign Corporation Functional Currency	1h	20	AN
0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnb or nnnnnnnn or blank
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnb or nnnnnnnn or blank
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank
0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0680	City of Person with Custody	2d	22	AN
0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0705	Country of Person with Custody	2d	35	AN or blank
0710	Location of Books and Records	2d	71	AN or Blank
*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b)(i)	10	N
+0740	Number of Shares End	PTI(b)(ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b)(i)	10	N
0770	Number of Shares End-2	PTI(b)(ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b)(i)	10	N
0800	Number of Shares End-3	PTI(b)(ii)	10	N

Field Identification No.	Description	Form Ref.	Length	Field Description
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820	Number of Shares Beginning-4	PT I(b)(i)	10	N
0830	Number of Shares End-4	PTI(b)(ii)	10	N
0835	Statement Reference - BMF Use Only	PT I	6	Blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"2228" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0970	Record Identification		6	"FRMbbb"
0971	Form Number		6	"5471bb"
0972	Page Number		5	"PG02b"
0973	Taxpayer Identification Number		9	N (Primary SSN)
0974	Filler		1	Blank
0975	Form Occurrence Number		7	0000001
0980	Name of Shareholder-1	SCH B (a)	35	AN
0990	Address of Shareholder-1	SCH B (a)	35	AN
1000	City of Shareholder-1	SCH B (a)	22	AN
1010	State of Shareholder-1	SCH B (a)	2	AN
1020	Zip Code of Shareholder-1	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1030	Identifying Number of Shareholder-1	SCH B (a)	9	N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20	AN
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10	N
1060	Number of Shares End of Period 1-1	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
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1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	R
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder-2	SCH B (a)	35	AN
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder-2	SCH B (a)	22	AN
1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
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1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	R
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN
1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N
1360	Name of Shareholder-3	SCH B (a)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
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1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	R
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N
1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
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1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder- 4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN
1570	City of Shareholder- 4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N
1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	R
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
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1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder- 5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder- 5	SCH B (a)	22	AN
1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
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1820	Number of Shares End of Period 5-1	SCH B (d)	10	N
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	R
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN
1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N
1950	Returns (Functional Currency)	SCH C 1b	18	N

Field No.	Identification	Form Ref.	Length	Field Description
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1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N
2070	Gross Rents (Functional Currency)	SCH C 6a	18	N
2080	Gross Rents (U.S. Dollars)	SCH C 6a	12	N
2083	Gross Royalties & Fees (Functional Currency)	SCH C 6b	18	N
2085	Gross Royalties & Fees (U.S. Dollars)	SCH C 6b	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N
2190	Rents (Functional Currency)	SCH C 11a	18	N
2200	Rents (U.S. Dollars)	SCH C 11a	12	N
2203	Royalties and License Fees (Functional Currency)	SCH C 11b	18	N
2205	Royalties and License Fees (U.S. Dollars)	SCH C 11b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S. Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N
@2320	Attach Schedule- Other Deductions	SCH C 16	6	"STMbnn" or Blank
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N
2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1309" for Fixed; "nnnn" for variable format
		4	Value "*****"
2420		6	"FRMbbb"
2421		6	"5471bb"
2422		5	"PG03b"
2423		9	N (Primary SSN)
2424		1	Blank
2425		7	0000001
2430	SCH E 1(d)	12	N
*2440	SCH E 2(a)	35	AN or "STMBnn"
+2450	SCH E 2(b)	18	N
+2460	SCH E 2(c)	11	N (nnnnnnn.nnnn) Decimal is implied
+2470	SCH E 2(d)	12	N
2480	SCH E 3(a)	35	AN or Blank
2490	SCH E 3(b)	18	N or Blank
2500	SCH E 3(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2510	SCH E 3(d)	12	N or Blank
2520	SCH E 4(a)	35	AN or Blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2530	Amount of Tax in Foreign Currency-3	SCH E 4(b)	18	N or Blank
2540	Amount of Tax Conversion Rate-3	SCH E 4(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2550	Amount of Tax in U.S. Dollars-3	SCH E 4(d)	12	N or Blank
2560	Name of Country or U.S. Possession-4	SCH E 5(a)	35	AN or Blank
2570	Amount of Tax in Foreign Currency-4	SCH E 5(b)	18	N or Blank
2580	Amount of Tax Conversion Rate-4	SCH E 5(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2590	Amount of Tax in U.S. Dollars-4	SCH E 5(d)	12	N or Blank
2600	Name of Country or U.S. Possession-5	SCH E 6(a)	35	AN or Blank
2610	Amount of Tax in Foreign Currency-5	SCH E 6(b)	18	N or Blank
2620	Amount of Tax Conversion Rate-5	SCH E 6(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2630	Amount of Tax in U.S. Dollars-5	SCH E 6(d)	12	N or Blank
2640	Name of Country or U.S. Possession-6	SCH E 7(a)	35	AN or blank
2650	Amount of Tax in Foreign Currency-6	SCH E 7(b)	18	N or Blank
2660	Amount of Tax Conversion Rate-6	SCH E 7(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank
2675	Statement Reference - BMF Use Only	Part I	6	Blank
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N
2690	Cash - Beginning	SCH F 1(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2700	Cash - End	SCH F 1(b)	12	N
2710	Notes & Accts. Receivable - Beginning	SCH F2a(a)	12	N
2720	Notes & Accts. Receivable - End	SCH F2a(b)	12	N
2730	Less Allowance for Bad Debts - Beginning	SCH F2b(a)	12	N
2740	Less Allowance for Bad Debts - End	SCH F2b(b)	12	N
2750	Inventories - Beginning	SCH F 3(a)	12	N
2760	Inventories - End	SCH F 3(b)	12	N
2770	Other Current Assets - Beginning	SCH F 4(a)	12	N
2780	Reserved	SCH F 4(a)	6	Blank
2790	Other Current Assets - End	SCH F 4(b)	12	N
@2800	Other Current Assets (Attach Schedule)	SCH F 4	6	"STMbnn" or Blank
2810	Loans To Stockholders Beginning	SCH F 5(a)	12	N
2820	Loans To Stockholders End	SCH F 5(b)	12	N
2830	Investment in Subsidiaries - Beginning	SCH F 6(a)	12	N
2840	Reserved	SCH F 6(a)	6	Blank
2850	Investment in Subsidiaries - End	SCH F 6(b)	12	N
@2860	Investment in Subsidiaries (Attach Schedule)	SCH F 6(b)	6	"STMbnn" or Blank

Field No.	Identification	Form Ref.	Length	Field Description
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2870	Other Investments - Beginning	SCH F 7(a)	12	N
2880	Reserved	SCH F 7(a)	6	Blank
2890	Other Investments - End	SCH F 7(b)	12	N
@2900	Other Investments (Attach Schedule)	SCH F 7(b)	6	"STMbnn" or Blank
2910	Bldgs & Other Depreciables - Beginning	SCH F8a(a)	12	N
2920	Bldgs & Other Depreciables - End	SCH F8a(b)	12	N
2930	Less Accumulated Depreciation - Beginning	SCH F8b(a)	12	N
2940	Less Accumulated Depreciation - End	SCH F8b(b)	12	N
2950	Depletable Assets - Beginning	SCH F9a(a)	12	N
2960	Depletable Assets - End	SCH F9a(b)	12	N
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N
2980	Less Accum. Depletion - End	SCH F9b(b)	12	N
2990	Land - Beginning	SCH F10(a)	12	N
3000	Land - End	SCH F10(b)	12	N
3010	Goodwill - Beginning	SCHF11a(a)	12	N
3020	Goodwill - End	SCHF11a(b)	12	N
3030	Organization Costs - Beginning	SCHF11b(a)	12	N
3040	Organization Costs - End	SCHF11b(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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3050	Patents, Trademarks - Beginning	SCHF11c(a)	12	N
3060	Patents, Trademarks - End	SCHF11c(b)	12	N
3070	Less Accum. Amortization - Beginning	SCHF11d(a)	12	N
3080	Less Accum. Amortization - End	SCHF11d(b)	12	N
3090	Other Assets - Beginning	SCH F12(a)	12	N
3100	Reserved	SCH F12(a)	6	Blank
3110	Other Assets - End	SCH F12(b)	12	N
@3120	Other Assets (Attach Schedule)	SCH F 12	6	"STMbnn" or Blank
3130	Total Assets - Beginning	SCH F13(a)	12	N
3140	Total Assets - End	SCH F13(b)	12	N
3150	Accounts Payable - Beginning	SCH F14(a)	12	N
3160	Accounts Payable - End	SCH F14(b)	12	N
3170	Other Current Liabilities - Beginning	SCH F15(a)	12	N
3180	Reserved	SCH F15(a)	6	BLANK
3190	Other Current Liabilities - End	SCH F15(b)	12	N
@3200	Other Current Liabilities (Attach Schedule)	SCH F 15	6	"STMbnn" or Blank
3210	Loans from Stockholders - Beginning	SCH F16(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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3220	Loans From Stockholders - End	SCH F16(b)	12	N
3230	Other Liabilities - Beginning	SCH F17(a)	12	N
3240	Reserved	SCH F17(a)	6	Blank
3250	Other Liabilities - End	SCH F17(b)	12	N
@3260	Other Liabilities (Attach Schedule)	SCH F 17	6	"STMbnn" or Blank
3270	Preferred Stock - Beginning	SCHF18a(a)	12	N
3280	Preferred Stock - End	SCHF18a(b)	12	N
3290	Common Stock - Beginning	SCHF18b(a)	12	N
3300	Common Stock - End	SCHF18b(b)	12	N
3305	Paid-in or Capital Surplus - Beginning	SCH F19(a)	12	N
3310	Reserved	SCH F19(a)	6	Blank
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N
@3320	Paid-in or Capital Surplus (Attach Reconciliation)	SCH F 19	6	"STMbnn" or Blank
3330	Retained Earnings - Beginning	SCH F20(a)	12	N
3340	Retained Earnings - End	SCH F20(b)	12	N
3350	Less Cost of Treasury Stock - Beginning	SCH F21(a)	12	N
3360	Less Cost of Treasury Stock - End	SCH F21(b)	12	N
3370	Total Liabilities & Equity - Beginning	SCH F22(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3380	Total Liabilities & Equity - End	SCH F22(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0608" for Fixed; "nnnn" for variable format
		4	Value "*****"
3400		6	"FRMbbb"
3401		6	"5471bb"
3402		5	"PG04b"
3403		9	N (Primary SSN)
3404		1	Blank
3405		7	0000001
3410	SCH G 1	1	"X" or Blank
3420	SCH G 1	1	"X" or Blank
@3425	SCH G 1	6	"STMbnn" or Blank
3430	SCH G 2	1	"X" or Blank
3440	SCH G 2	1	"X" or blank
3450	SCH G 3	1	"X" or Blank
3460	SCH G 3	1	"X" or Blank
@3465	SCH G 3	6	"STMbnn" or Blank
3466	Sch G 4	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3467	Foreign Corporation Participant 1 Box - No	Sch G 4	1	"X" or blank
3468	Foreign Corporation Participant 2 Box - Yes	Sch G 5	1	"X" or blank
3469	Foreign Corporation Participant 2 Box - No	Sch G 5	1	"X" or blank
3470	Current Year Income (Loss)	SCH H 1	18	N
3480	Capital Gains or Losses (Net Additions)	SCH H 2a	18	N
3490	Capital Gains or Losses (Net Subtractions)	SCH H 2a	18	N
3500	Depreciation & Amortization (Net Additions)	SCH H 2b	18	N
3510	Depreciation & Amortization (Net Subtractions)	SCH H 2b	18	N
3520	Depletion (Net Additions)	SCH H 2c	18	N
3530	Depletion (Net Subtractions)	SCH H 2c	18	N
3540	Investment Allowance (Net Additions)	SCH H 2d	18	N
3550	Investment Allowance (Net Subtractions)	SCH H 2d	18	N
3560	Charges To Reserves (Net Additions)	SCH H 2e	18	N
3570	Charges To Reserves (Net Subtractions)	SCH H 2e	18	N

Field No.	Identification	Form Ref.	Length	Field Description
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3580	Inventory Adjustments (Net Additions)	SCH H 2f	18	N
3590	Inventory Adjustments (Net Subtractions)	SCH H 2f	18	N
3600	Taxes (Net Additions)	SCH H 2g	18	N
3610	Taxes (Net Subtractions)	SCH H 2g	18	N
3620	Other Earnings (Net Additions)	SCH H 2h	18	N
3625	Reserved	SCH H 2h	6	Blank
3630	Other Earnings (Net Subtractions)	SCH H 2h	18	N
@3635	Other Earnings (Attach Schedule)	SCH H 2h	6	"STMbnn" or Blank
3640	Total Net Additions	SCH H 3	18	N
3650	Total Net Subtractions	SCH H 4	18	N
3660	Current Earnings & Profits	SCH H 5a	18	N
3670	Dastm Gain or Loss	SCH H 5b	18	N
3680	Combine Lines 5a & 5b	SCH H 5c	18	N
3690	Earnings & Profits In U.S. Dollars	SCH H 5d	12	N
3700	Exchange Rate Used For Line 5d	SCH H 5d	11	N (nnnnnnn.nnnn) Decimal is implied
3710	Subpart F Income	SCH I 1	12	N
3720	Earnings Invested in U.S. Property	SCH I 2	12	N
3730	Subpart F Income Previously Excluded	SCH I 3	12	N

Field Identification No.	Form Ref.	Length	Field Description
3740	SCH I 4	12	N Previously Excluded Export Trade Income
3750	SCH I 5	12	N Factoring Income
3760	SCH I 6	12	N Total Lines 1-5
3770	SCH I 7	12	N Dividends Received
3780	SCH I 8	12	N Exchange Gain or Loss
3790		1	"X" or Blank Income of Foreign Corporation Blocked (Yes Box)
3795		1	"X" or Blank Income of Foreign Corporation Blocked (No Box)
3800		1	"X" or Blank Did Any Become Unblocked (Yes Box)
3805		1	"X" or Blank Did Any Become Unblocked (No Box)
@3810		6	"STMbnn" or Blank Statement (If Yes, Explain)
@3815		6	"STMbnn" or Blank Additional Schedules I
		1	Value "#" Record Terminus Character

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0645" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Identification		6	"SCHbbJ"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Balance BOY Post-1986	1(a)	18	N
0040	Current Year E&P	2a(a)	18	N
0050	Current Year Deficit in E&P	2b(a)	18	N
0060	Total Current and Accumulated E&P Post-1986	3(a)	18	N
0070	Amounts Included Under Sec. 951(a) Post-1986	4(a)	18	N
0080	Actual Distributions Post-1986	5b(a)	18	N
0090	Balance of E&P Post-1986	6b(a)	18	N
0100	Balance At EOY Post-1986	7(a)	18	N

Field No.	Identification	Form Ref.	Length	Field Description
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0110	Balance BOY Pre-1987	1(b)	18	N
0120	Total Current and Accumulated E&P Pre- 1987	3(b)	18	N
0130	Amounts Included Under Sec. 951(a) Pre-1987	4(b)	18	N
0140	Actual Distributions Pre- 1987	5b(b)	18	N
0150	Balance of E&P Pre- 1987	6b(b)	18	N
0160	Balance at EOY Pre- 1987	7(b)	18	N
0170	Balance BOY - Property	1(c)(i)	18	N
0180	Amounts Included Under Sec. 951(a) - Property	4(c)(i)	18	N
0190	Actual Distribution or Reclassification - Property	5a(c)(i)	18	N
0200	Balance of E&P - Property	6(c)(i)	18	N
0210	Balance at EOY - Property	7(c)(i)	18	N
0220	Balance BOY - Assets	1(c)(ii)	18	N
0230	Amounts Included Under Sec. 951(a) - Assets	4(c)(ii)	18	N
0240	Actual Distribution or Reclassification - Assets	5a(c)(ii)	18	N
0250	Balance of E&P - Assets	6a(c)(ii)	18	N
0260	Balance at EOY - Assets	7(c)(ii)	18	N

Field Identification No.		Form Ref.	Length	Field Description
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0270	Balance BOY - Income	1(c)(iii)	18	N
0280	Amounts Included Under Sec. 951(a) - Income	4(c)(iii)	18	N
0290	Actual Distribution or Reclassification - Income	5a(c)(iii)	18	N
0300	Balance of E&P - Income	6a(c)(iii)	18	N
0310	Balance at EOY - Income	7(c)(iii)	18	N
0320	Balance BOY Total	1(d)	18	N
0330	Balance at EOY Total	7(d)	18	N
	Record Terminus Character		1	Value "#"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"1660" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Identification		6	"SCHbbM"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001-0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0022	Country Code For Functional Currency		2	N
0024	Exchange Rate		11	N (nnnnnnn.nnnn) Decimal is implied
0030	Sales of Stock in Trade - U.S. Person	1(b)	12	N
0035	Sales of Tangible Property US Person	2(b)	12	N
0040	Sales of Property Rights - U.S. Person	3(b)	12	N
0043	Platform Contrib. Trans. Pmts Rec'd U.S. Person	4(b)	12	N
0047	Cost Sharing Trans. Pmts Rec'd U.S. Person	5(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0050	Compensation Received - U.S. Person	6(b)	12	N
0060	Commissions Received - U.S. Person	7(b)	12	N
0070	Rents, Royalties Received - U.S. Person	8(b)	12	N
0080	Dividends Received - U.S. Person	9(b)	12	N
0090	Interest Received - U.S. Person	10(b)	12	N
0100	Premiums Received - U.S. Person	11(b)	12	N
0110	Add Lines 1 - 11 for U.S. Person	12(b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	13(b)	12	N
0130	Purchase of Tangible Property - U.S. Person	14(b)	12	N
0140	Purchase of Property Rights - U.S. Person	15(b)	12	N
0143	Platform Contrib. Trans. Pmts Paid U.S. Person	16(b)	12	N
0147	Cost Sharing Trans. Pmts Paid U.S. Person	17(b)	12	N
0150	Compensation Paid - U.S. Person	18(b)	12	N
0160	Commissions Paid - U.S. Person	19(b)	12	N
0170	Rents, Royalties Paid - U.S. Person	20(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0180	Dividends Paid - U.S. Person	21(b)	12	N
0190	Interest Paid - U.S. Person	22(b)	12	N
0195	Premiums Paid for Insurance US Person	23(b)	12	N
0200	Add Lines 13 - 23 for U.S. Person	24(b)	12	N
0210	Amounts Borrowed - U.S. Person	25(b)	12	N
0220	Amounts Loaned - U.S. Person	26(b)	12	N
0230	Sales of Stock in Trade - Domestic Corp.	1(c)	12	N
0235	Sales of Tangible Property Domestic Corp.	2(c)	12	N
0240	Sales of Property Rights - Domestic Corp.	3(c)	12	N
0243	Platform Contrib.Trans. Pmts Rec'd Domestic Corp.	4(c)	12	N
0247	Cost Sharing Trans. Pmts Rec'd Domestic Corp.	5(c)	12	N
0250	Compensation Received - Domestic Corp.	6(c)	12	N
0260	Commissions Received - Domestic Corp.	7(c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	8(c)	12	N
0280	Dividends Received - Domestic Corp.	9(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0290	Interest Received - Domestic Corp.	10(c)	12	N
0300	Premiums Received - Domestic Corp.	11(c)	12	N
0310	Add Lines 1 - 11 for Domestic Corp.	12(c)	12	N
0320	Purchase of Stock in Trade - Domestic Corp.	13(c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	14(c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	15(c)	12	N
0343	Platform Contrib. Trans. Pmts Paid Domestic Corp.	16(c)	12	N
0347	Cost Sharing Trans. Pmts Paid Domestic Corp.	17(c)	12	N
0350	Compensation Paid - Domestic Corp.	18(c)	12	N
0360	Commissions Paid - Domestic Corp.	19(c)	12	N
0370	Rents, Royalties Paid - Domestic Corp.	20(c)	12	N
0380	Dividends Paid - Domestic Corp.	21(c)	12	N
0390	Interest Paid - Domestic Corp.	22(c)	12	N
0395	Premiums Paid for Insurance Domestic Corp.	23(c)	12	N
0400	Add Lines 13 - 23 for Domestic Corp.	24(c)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0410	Amounts Borrowed - Domestic Corp.	25(c)	12	N
0420	Amounts Loaned - Domestic Corp.	26(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0435	Sales of Tangible Property Foreign Corp.	2(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	3(d)	12	N
0443	Platform Contrib. Trans. Pmts Rec'd Foreign Corp.	4(d)	12	N
0447	Cost Sharing Trans. Pmts Rec'd Foreign Corp.	5(d)	12	N
0450	Compensation Received - Foreign Corp.	6(d)	12	N
0460	Commissions Received - Foreign Corp.	7(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	8(d)	12	N
0480	Dividends Received - Foreign Corp.	9(d)	12	N
0490	Interest Received - Foreign Corp.	10(d)	12	N
0500	Premiums Received - Foreign Corp.	11(d)	12	N
0510	Add Lines 1 - 11 for Foreign Corp.	12(d)	12	N

Field Identification No.	Form Ref.	Length	Field Description
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0520	13(d)	12	Purchase of Stock in Trade - Foreign Corp.
0530	14(d)	12	Purchase of Tangible Property - Foreign Corp.
0540	15(d)	12	Purchase of Property Rights - Foreign Corp.
0543	16(d)	12	Platform Contrib. Trans. Pmts Paid Foreign Corp.
0547	17(d)	12	Cost Sharing Trans. Pmts Paid Foreign Corp.
0550	18(d)	12	Compensation Paid - Foreign Corp.
0560	19(d)	12	Commissions Paid - Foreign Corp.
0570	20(d)	12	Rents, Royalties Paid - Foreign Corp.
0580	21(d)	12	Dividends Paid - Foreign Corp.
0590	22(d)	12	Interest Paid - Foreign Corp.
0595	23(d)	12	Premiums Paid for Insurance Foreign Corp.
0600	24(d)	12	Add Lines 13 - 23 for Foreign Corp.
0610	25(d)	12	Amounts Borrowed - Foreign Corp.
0620	26(d)	12	Amounts Loaned - Foreign Corp.
0630	1(e)	12	Sales of Stock in Trade - 10% Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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0635	Sales of Tangible Property 10% Foreign Corp.	2(e)	12	N
0640	Sales of Property Rights - 10% Foreign Corp.	3(e)	12	N
0643	Platform Contrib Trans Pmts Rec'd 10% Foreign Corp	4(e)	12	N
0647	Cost Sharing Trans. Pmts Rec'd 10% Foreign Corp.	5(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	6(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	7(e)	12	N
0670	Rents, Royalties Received - 10% Foreign Corp.	8(e)	12	N
0680	Dividends Received - 10% Foreign Corp.	9(e)	12	N
0690	Interest Received - 10% Foreign Corp.	10(e)	12	N
0700	Premiums Received - 10% Foreign Corp.	11(e)	12	N
0710	Add Lines 1 - 11 for 10% Foreign Corp.	12(e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	13(e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	14(e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	15(e)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0743	Platform Contrib Trans Pmts Paid 10% Foreign Corp	16(e)	12	N
0747	Cost Sharing Trans. Pmts Paid 10% Foreign Corp.	17(e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	18(e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	19(e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	20(e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	21(e)	12	N
0790	Interest Paid - 10% Foreign Corp.	22(e)	12	N
0795	Premiums Paid for Insurance 10% Foreign Corp.	23(e)	12	N
0800	Add Lines 13 - 23 for 10% Foreign Corp.	24(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	25(e)	12	N
0820	Amounts Loaned - 10% Foreign Corp.	26(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N
0835	Sales of Tangible Property 10% Any Corp.	2(f)	12	N
0840	Sales of Property Rights - 10% Any Corp.	3(f)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign
Corps

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0843	Platform Contrib. Trans. Pmts Rec'd 10% Any Corp.	4(f)	12	N
0847	Cost Sharing Trans. Pmts Rec'd 10% Any Corp.	5(f)	12	N
0850	Compensation Received - 10% Any Corp.	6(f)	12	N
0860	Commissions Received - 10% Any Corp.	7(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	8(f)	12	N
0880	Dividends Received - 10% Any Corp.	9(f)	12	N
0890	Interest Received - 10% Any Corp.	10(f)	12	N
0900	Premiums Received - 10% Any Corp.	11(f)	12	N
0910	Add Lines 1 - 11 for 10% Any Corp.	12(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	13(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	14(f)	12	N
0940	Purchase of Property Rights - 10% Any Corp.	15(f)	12	N
0943	Platform Contrib. Trans. Pmts Paid 10% Any Corp.	16(f)	12	N
0947	Cost Sharing Trans. Pmts Paid 10% Any Corp.	17(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0950	Compensation Paid - 10% Any Corp.	18(f)	12	N
0960	Commissions Paid - 10% Any Corp.	19(f)	12	N
0970	Rents, Royalties Paid - 10% Any Corp.	20(f)	12	N
0980	Dividends Paid - 10% Any Corp.	21(f)	12	N
0990	Interest Paid - 10% Any Corp.	22(f)	12	N
0995	Premiums Paid for Insurance 10% Any Corp.	23(f)	12	N
1000	Add Lines 13 - 23 for 10% Any Corp.	24(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	25(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	26(f)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization
of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"2150" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Identification		6	"SCHbbO"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Name of Shareholder	I (a)	40	AN
0035	Name of Shareholder - Name Line 2	I (a)	40	AN
0040	Address of Shareholder	I (b)	35	AN
0050	City of Shareholder	I (b)	22	AN
0060	State of Shareholder	I (b)	2	AN
0070	Zip Code of Shareholder	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0080	Identifying Number of Shareholder	I (c)	9	N
0090	Date of Original Acquisition	I (d)	8	YYYYMMDD
0100	Date of Additional Acquisition	I (e)	8	YYYYMMDD

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or blank
0170	Date of Original Acquisition-2	I (d)	8	YYYYMMDD or blank
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD or blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0240	Identifying Number of Shareholder-3	I (c)	9	N or blank
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or blank

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD or blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or blank
0330	Date of Original Acquisition-4	I (d)	8	YYYYMMDD or blank
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or blank
@0345	Part I Additional Information	Part I	6	"STMbnn" or blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S. Shareholder	II A(a)	35	AN
0370	City of U.S. Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or blank
0400	Type of Return	II A(b)(1)	8	AN
0410	Date Return Filed	II A(b)(2)	8	YYYYMMDD
0420	IRS Center Where Filed	II A(b)(3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD or blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0485	Identifying Number of U.S. Shareholder-2	II A(a)	9	N or blank
0490	Type of Return-2	II A(b)(1)	8	AN
0500	Date Return Filed-2	II A(b)(2)	8	YYYYMMDD or blank
0510	IRS Center Where Filed-2	II A(b)(3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or blank
0530	Name of U.S. Shareholder-3	II A(a)	40	AN
0535	Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0540	Address of U.S. Shareholder-3	II A(a)	35	AN
0550	City of U.S. Shareholder-3	II A(a)	22	AN
0560	State of U.S. Shareholder-3	II A(a)	2	AN
0570	Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbsbbbbb or nnnnnnnnnbbsb or blank
0575	Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank
0580	Type of Return-3	II A(b)(1)	8	AN
0590	Date Return Filed-3	II A(b)(2)	8	YYYYMMDD or blank
0600	IRS Center Where Filed-3	II A(b)(3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or blank
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" or blank
@0620	Attach Statement of U.S. Persons	II A	6	"STMbnn" or blank
0630	Name of U.S. Officer or Director	II B(a)	40	AN
0635	Name of U.S. Officer or Director - N/L 2	II B(a)	40	AN
0640	Address of U.S. Officer	II B(b)	35	AN
0650	City of U.S. Officer	II B(b)	22	AN
0660	State of U.S. Officer	II B(b)	2	AN
0670	Zip Code of U.S. Officer	II B(b)	12	N or nnnnnbbsbbbbb or nnnnnnnnnbbsb or blank

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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0680	Social Security Number	II B(c)	9	N
0690	Officer	II B(d)	1	"X" or blank
0700	Director	II B(d)	1	"X" or blank
0710	Name of U.S. Officer or Director-2	II B(a)	40	AN
0715	Name of U.S. Officer or Director-2 - N/L 2	II B(a)	40	AN
0720	Address of U.S. Officer-2	II B(b)	35	AN
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbsbbbbbb or nnnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN
0810	City of U.S. Officer-3	II B(b)	22	AN
0820	State of U.S. Officer-3	II B(b)	2	AN

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
0890	Date of Acquisition	II C(c)	8	YYYYMMDD or blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e)(1)	10	N or blank
0920	Number of Shares Acquired Indirectly	II C(e)(2)	10	N or blank
0930	Number of Shares Acquired Constructively	II C(e)(3)	10	N or blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
0960	Date of Acquisition-2	II C(c)	8	YYYYMMDD or blank
0970	Method of Acquisition-2	II C(d)	8	AN

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of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
0980 Number of Shares Acquired Directly-2	II C(e)(1)	10	N or blank
0990 Number of Shares Acquired Indirectly-2	II C(e)(2)	10	N or blank
1000 Number of Shares Acquired Constructively-2	II C(e)(3)	10	N or blank
1010 Name of Shareholder Filing-3	II C(a)	40	AN
1020 Class of Stock Acquired-3	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1030 Date of Acquisition-3	II C(c)	8	YYYYMMDD or blank
1040 Method of Acquisition-3	II C(d)	8	AN
1050 Number of Shares Acquired Directly-3	II C(e)(1)	10	N or blank
1060 Number of Shares Acquired Indirectly-3	II C(e)(2)	10	N or blank
1065 Number of Shares Acquired Constructively-3	II C(e)(3)	10	N or blank
Record Terminus Character		1	Value "#"

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"2451" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1070	Record Identification		6	"SCHbbO"
1071	Form Number		6	"5471bb"
1072	Page Number		5	"PG02b"
1073	Taxpayer Identification Number		9	N (Primary SSN)
1074	Filler		1	Blank
1075	Schedule Occurrence Number		7	0000001 - 0000005
1080	Amount Paid or Value Given	II C(f)	12	N or blank
1090	Name From Whom Shares Were Acquired	II C(g)	40	AN
1095	Name From Whom Shares Were Acquired - N/L 2	II C(g)	40	AN
1100	Address-Person From Whom Shares Acquired	II C(g)	35	AN
1110	City-Person From Whom Shares Acquired	II C(g)	22	AN
1120	State-Person From Whom Shares Acquired	II C(g)	2	AN
1130	Zip Code-Person From Whom Shares Acquired	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1135	Country-Person from Whom Shares Acquired	II C	35	AN or blank
1140	Amount Paid or Value Given-2	II C(f)	12	N or blank

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1150	Name From Whom Shares Were Acquired-2	II C(g)	40	AN
1155	Name From Whom Shares Were Acquired-2 - N/L 2	II C(g)	40	AN
1160	Address-Person From Whom Shares Acquired-2	II C(g)	35	AN
1170	City-Person From Whom Shares Acquired-2	II C(g)	22	AN
1180	State-Person From Whom Shares Acquired-2	II C(g)	2	AN
1190	Zip Code-Person From Whom Shares Acquired-2	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1195	Country-Person from Whom Shares Acquired-2	II C	35	AN or blank
1200	Amount Paid or Value Given-3	II C(f)	12	N or blank
1210	Name From Whom Shares Were Acquired-3	II C(g)	40	AN
1215	Name From Whom Shares Were Acquired-3 - N/L 2	II C(g)	40	AN
1220	Address-Person From Whom Shares Acquired-3	II C(g)	35	AN
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN
1240	State-Person From Whom Shares Acquired-3	II C(g)	2	AN

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of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1250	Zip Code-Person From Whom Shares Acquired-3	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1253	Country-Person from Whom Shares Acquired-3	II C	35	AN or blank
@1255	Part II Section C Additional Information	II	6	"STMbnn" or blank
1260	Name of Shareholder Disposing of Stock	II D(a)	40	AN
1270	Class of Stock	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1280	Date of Disposition	II D(c)	8	YYYYMMDD or blank
1290	Method of Disposition	II D(d)	8	AN
1300	Number of Shares Disposed Directly	II D(e)(1)	10	N or blank
1310	Number of Shares Disposed Indirectly	II D(e)(2)	10	N or blank
1320	Number of Shares Disposed Constructively	II D(e)(3)	10	N or blank
1330	Name of Shareholder Disposing of Stock-2	II D(a)	40	AN
1340	Class of Stock-2	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1350	Date of Disposition- 2	II D(c)	8	YYYYMMDD or blank
1360	Method Of Disposition-2	II D(d)	8	AN
1370	Number of Shares Disposed Directly-2	II D(e)(1)	10	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1380	Number of Shares Disposed Indirectly- 2	II D(e)(2)	10	N or blank
1390	Number of Shares Disposed Constructively-2	II D(e)(3)	10	N or blank
1400	Name of Shareholder Disposing of Stock-3	II D(a)	40	AN
1410	Class of Stock-3	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1420	Date of Disposition- 3	II D(c)	8	YYYYMMDD or blank
1430	Method of Disposition-3	II D(d)	8	AN
1440	Number of Shares Disposed Directly-3	II D(e)(1)	10	N or blank
1450	Number of Shares Disposed Indirectly- 3	II D(e)(2)	10	N or blank
1460	Number of Shares Disposed Constructively-3	II D(e)(3)	10	N or blank
1470	Amount Received	II D(f)	12	N or blank
1480	Name To Whom Disposition of Stock Was Made	II D(g)	40	AN
1485	Name To Whom Disposition Made - N/L 2	II D(g)	40	AN
1490	Address of Person to Whom Disposition	II D(g)	35	AN
1500	City of Person to Whom Disposition	II D(g)	22	AN
1510	State of Person to Whom Disposition	II D(g)	2	AN

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1520	Zip Code of Person to Whom Disposition	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1525	Country of Person to Whom Disposition	II D	35	AN or blank
1530	Amount Received-2	II D(f)	12	N or blank
1540	Name To Whom Disposition of Stock Was Made-2	II D(g)	40	AN
1545	Name To Whom Disposition Made-2 - N/L 2	II D(g)	40	AN
1550	Address of Person to Whom Disposition-2	II D(g)	35	AN
1560	City of Person to Whom Disposition-2	II D(g)	22	AN
1570	State of Person to Whom Disposition-2	II D(g)	2	AN
1580	Zip Code of Person to Whom Disposition-2	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1585	Country of Person to Whom Disposition-2	II D	35	AN or blank
1590	Amount Received-3	II D(f)	12	N or blank
1600	Name To Whom Disposition of Stock Was Made-3	II D(g)	40	AN
1605	Name To Whom Disposition Made-3 - N/L 2	II D(g)	40	AN
1610	Address of Person to Whom Disposition-3	II D(g)	35	AN
1620	City of Person to Whom Disposition-3	II D(g)	22	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1630	State of Person to Whom Disposition-3	II D(g)	2	AN
1640	Zip Code of Person to Whom Disposition-3	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1643	Country of Person to Whom Disposition-3	II D	35	AN or blank
@1645	Part II Section D Additional Information	II	6	"STMbnn" or blank
1650	Name of Transferor	II E(a)	40	AN
1655	Name of Transferor - Name Line 2	II E(a)	40	AN
1660	Address of Transferor	II E(a)	35	AN
1670	City of Transferor	II E(a)	22	AN
1680	State of Transferor	II E(a)	2	AN
1690	Zip Code of Transferor	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1695	Country of Transferor	II E	35	AN or blank
1700	Identifying Number of Transferor	II E(b)	9	N or blank
1710	Date of Transfer	II E(c)	8	YYYYMMDD or blank
1720	Name of Transferor-2	II E(a)	40	AN
1725	Name of Transferor-2 - Name Line 2	II E(a)	40	AN
1730	Address of Transferor-2	II E(a)	35	AN
1740	City of Transferor-2	II E(a)	22	AN
1750	State of Transferor-2	II E(a)	2	AN

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization
of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1760	Zip Code of Transferor-2	II E(a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
1765	Country of Transferor-2	II E	35	AN or blank
1770	Identifying Number of Transferor-2	II E(b)	9	N or blank
1780	Date of Transfer-2	II E(c)	8	YYYYMMDD or blank
1790	Name of Transferor-3	II E(a)	40	AN
1795	Name of Transferor-3 - Name Line 2	II E(a)	40	AN
1800	Address of Transferor-3	II E(a)	35	AN
1810	City of Transferor-3	II E(a)	22	AN
1820	State of Transferor-3	II E(a)	2	AN
1830	Zip Code of Transferor-3	II E(a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
1835	Country of Transferor-3	II E	35	AN or blank
1840	Identifying Number of Transferor-3	II E(b)	9	N or blank
1850	Date of Transfer-3	II E(c)	8	YYYYMMDD or blank
1860	Description of Assets	II E(d)(1)	40	AN
1870	Fair Market Value	II E(d)(2)	12	N or blank
1880	Adjusted Basis	II E(d)(3)	12	N or blank
1890	Description of Assets Transferred	II E(e)	40	AN
1900	Description of Assets-2	II E(d)(1)	40	AN
1910	Fair Market Value-2	II E(d)(2)	12	N or blank

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of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1920	Adjusted Basis-2	II E(d)(3)	12	N or blank
1930	Description of Assets Transferred-2	II E(e)	40	AN
1940	Description of Assets-3	II E(d)(1)	40	AN
1950	Fair Market Value-3	II E(d)(2)	12	N or blank
1960	Adjusted Basis-3	II E(d)(3)	12	N or blank
1970	Description of Assets Transferred-3	II E(e)	40	AN
@1975	Part II Section E Additional Information	II	6	"STMbnn" or blank
@1980	Attach Schedule if Filed Tax Return	II F(a)	6	"STMbnn" or blank
1990	Date of Any Reorganization During Last 4 Years	II F(b)	8	YYYYMMDD or blank
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0428" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5695bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0020	1a	1	"X" or blank
0030	1a	1	"X" or blank
0032	1b	35	AN, Allowable Special Characters are Space, Slash and Hyphen or blank
0034	1b	22	A, Allowable Special Characters is Space or blank
0036	1b	2	A, (Standard Postal State Abbreviations) or blank
0038	1b	12	N or Blank (left justified)
0040	1c	1	"X" or blank
0042	1c	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0044	2006 Credit	2a	12	N
0046	2007 Credit	2b	12	N
0048	2009 Credit	2c	12	N
0050	2010 Credit	2d	12	N
0052	Add Lines 2a through 2d	2e	12	N
0054	Reduce Heat Loss/ Gain in Your Home	3a	12	N
0060	Exterior Doors	3b	12	N
0070	Metal/Asphalt Roof	3c	12	N
0072	Exterior Windows/ Skylights	3d	12	N
0074	Amount from Window Expense Worksheet	3f	12	N
0076	Subtract Line 3f from Line 3e	3g	12	N
0078	Smaller of Line 3d or Line 3g	3h	12	N
0080	Add Lines 3a, 3b, 3c and 3h	4	12	N
0082	Multiply Line 4 by 10%	5	12	N
0084	Energy-Efficient Building Property	6a	12	N
0090	Qualified Natural Gas, Propane, Oil Furnace, etc.	6b	12	N
0100	Advanced Main Air Circulating Fan	6c	12	N
0110	Add Lines 6a through 6c	7	12	N
0125	Add Lines 5 and 7	8	12	N
0127	Maximum Credit Amount	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0129	More than One Main Home	9	1	"X" or blank
0135	Enter the Amount, if any, from Line 2e	10	12	N
0145	Subtract Line 10 from Line 9	11	12	N
0155	Enter Smaller of Line 8 or Line 11	12	12	N
0165	Enter Amount from Credit Limit Worksheet	13	12	N
0175	Nonbusiness Energy Property Credit	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0332" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0185		6	Record ID "FRMbbb"
0186		6	Form Number "5695bb"
0187		5	Page Number "PG02b"
0188		9	Taxpayer Identification Number N (Primary SSN)
0189		1	Filler blank
0190		7	Form Occurrence Number N 0000001 - 0000002
0255	15	12	Qualified Solar Electric Property N
0260	16	12	Qualified Solar Water Heating Property N
0265	17	12	Qualified Small Wind Energy Costs N
0270	18	12	Qualified Geothermal Heat Pump Costs N
0275	19	12	Add Lines 15 through 18 N
0280	20	12	Multiply Line 19 by 30% N
0282	21a	1	Main Home Located in United States - Yes "X" or blank
0284	21a	1	Main Home Located in United States - No "X" or blank
0285	21b	35	Street Address AN, Allowable Special Characters are Space, Slash & Hyphen or blank

Field Identification No.		Form Ref.	Length	Field Description
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0287	City	21b	22	A, Allowable Special Characters is Space or blank
0289	State Abbreviation	21b	2	A (Standard Postal State Abbreviations) or blank
0290	Zip Code	21b	12	N or Blank (left justified)
0292	Qualified Fuel Cell Property	22	12	N
0294	Multiply Line 22 by 30%	23	12	N
0295	Number of Kilowatts	24	12	AN, allowable characters are 0 - 9, blank and period
0300	Kilowatt Capacity of Line 22	24	12	N
0305	Smaller of Line 23 or 24	25	12	N
0310	Credit Carryforward from Prior Tax year	26	12	N
0315	Add Lines 20, 25 and 26	27	12	N
0320	Tax from Form 1040	28	12	N
0325	Form 1040 Credit & Other Credits	29	12	N
0330	Subtract Line 29 from Line 28	30	12	N
0335	Residential Energy Efficient Property Credit	31	12	N
0340	Credit Carryforward to Next Tax Year	32	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0747" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"5713bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001
0010	Tax Year Beginning	8	DT
0020	Tax Year Ending	8	DT
0040	Identifying Number	9	NO ENTRY
0050	Address	35	AN
0060	City	22	AN
0070	State	2	AN
0080	Zip Code	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Service Center Where Return Is Filed	10	AN
0100	Type Of Filer: (individual)	1	"X" or blank
0110	Type Of Filer: (partnership)	1	NO ENTRY
0120	Type Of Filer: (corporation)	1	NO ENTRY
0130	Type Of Filer: (trust)	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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0140	Type Of Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation Name - 7	2a/b	35	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N
0470	Deferral Of Earnings	6b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
0500	Excludable Extra- Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1396" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0510	Record ID		6	"FRMbbb"
0511	Form Number		6	"5713bb"
0512	Page Number		5	"PG02b"
0513	Taxpayer Identification Number		9	N (Primary SSN)
0514	Filler		1	blank
0515	Form Occurrence Number		7	N 0000001
0520	Operations Reportable Under Section 999(a) - Yes	7a	1	"X" or blank
0530	Operations Reportable Under Section 999(a) - No	7a	1	"X" or blank
0540	Foreign Corporation Controlled - Yes Box	7b	1	"X" or blank
0550	Foreign Corporation Controlled - No Box	7b	1	"X" or blank
0560	Do You Own Any Stock Of IC-DISC - Yes Box	7c	1	"X" or blank
0570	Do You Own Any Stock Of IC-DISC - No Box	7c	1	"X" or blank
0580	Do You Claim Foreign Tax Credit - Yes Box	7d	1	"X" or blank
0590	Do You Claim Foreign Tax Credit - No Box	7d	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0600	Do You Control Any Corporation - Yes Box	7e	1	"X" or blank
0610	Do You Control Any Corporation - No Box	7e	1	"X" or blank
0620	If Yes, Did Corporation Participate - Yes Box	7e	1	"X" or blank
0630	If Yes, Did Corporation Participate - No Box	7e	1	"X" or blank
0640	Are You Controlled - Yes Box	7f	1	"X" or blank
0650	Are You Controlled - No Box	7f	1	"X" or blank
0660	If Yes, Did Person Participate - Yes Box	7f	1	"X" or blank
0670	If Yes, Did Person Participate - No Box	7f	1	"X" or blank
0680	Treated Under Section 671 As Owner - Yes Box	7g	1	"X" or blank
0690	Treated Under Section 671 As Owner - No Box	7g	1	"X" or blank
0700	Partner In A Partnership - Yes Box	7h	1	"X" or blank
0710	Partner In A Partnership - No Box	7h	1	"X" or blank
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank
0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0732	Are You Excluding Extraterritorial Income - Yes	7j	1	"X" or blank
0734	Are You Excluding Extraterritorial Income - No	7j	1	"X" or blank
0740	Boycott Of Israel - Yes Box	8	1	"X" or blank
0750	Boycott Of Israel - No Box	8	1	"X" or blank
0760	Are You Submitting Additional Information	8	1	"X" or blank
*0770	Name Of Country	8a(1)	35	AN or "STMbnn" or blank
+0780	Identifying Number Of Person Having Operations	8a(2)	9	N
+0790	Principal Business Activity Code	8a(3)	6	N
*+0800	Description Of Principal Business Activity	8a(4)	35	AN or "STMbnn"
+0810	IC-DISCs Product Code	8a(5)	3	NO ENTRY
0820	Name Of Country - 2	8b(1)	35	AN or blank
0830	Identifying Number Of Person Having Operations - 2	8b(2)	9	N or blank
0840	Principal Business Activity Code - 2	8b(3)	6	N or blank
0850	Description Of Principal Business Activity - 2	8b(4)	35	AN or blank
0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0880	Identifying Number Of Person Having Operations - 3	8c(2)	9	N or blank
0890	Principal Business Activity Code - 3	8c(3)	6	N or blank
0900	Description Of Principal Business Activity - 3	8c(4)	35	AN or blank
0910	IC-DISCs Product Code - 3	8c(5)	3	NO ENTRY
0920	Name Of Country - 4	8d(1)	35	AN or blank
0930	Identifying Number Of Person Having Operations - 4	8d(2)	9	N or blank
0940	Principal Business Activity Code - 4	8d(3)	6	N or blank
0950	Description Of Principal Business Activity - 4	8d(4)	35	AN or blank
0960	IC-DISCs Product Code - 4	8d(5)	3	NO ENTRY
0970	Name Of Country - 5	8e(1)	35	AN or blank
0980	Identifying Number Of Person Having Operations - 5	8e(2)	9	N or blank
0990	Principal Business Activity Code - 5	8e(3)	6	N or blank
1000	Description Of Principal Business Activity - 5	8e(4)	35	AN or blank
1010	IC-DISCs Product Code - 5	8e(5)	3	NO ENTRY
1020	Name Of Country - 6	8f(1)	35	AN or blank
1030	Identifying Number Of Person Having Operations - 6	8f(2)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1040	Principal Business Activity Code - 6	8f(3)	6	N or blank
1050	Description Of Principal Business Activity - 6	8f(4)	35	AN or blank
1060	IC-DISCs Product Code - 6	8f(5)	3	NO ENTRY
1070	Name Of Country - 7	8g(1)	35	AN or blank
1080	Identifying Number Of Person Having Operations - 7	8g(2)	9	N or blank
1090	Principal Business Activity Code - 7	8g(3)	6	N or blank
1100	Description Of Principal Business Activity - 7	8g(4)	35	AN or blank
1110	IC-DISCs Product Code - 7	8g(5)	3	NO ENTRY
1120	Name Of Country - 8	8h(1)	35	AN or blank
1130	Identifying Number Of Person Having Operations	8h(2)	9	N OR blank
1140	Principal Business Activity Code - 8	8h(3)	6	N or blank
1150	Description Of Principal Business Activity - 8	8h(4)	35	AN or blank
1160	IC-DISCs Product Code - 8	8h(5)	3	NO ENTRY
1170	Name Of Country - 9	8i(1)	35	AN or blank
1180	Identifying Number Of Person Having Operations - 9	8i(2)	9	N or blank
1190	Principal Business Activity Code - 9	8i(3)	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1200	Description Of Principal Business Activity - 9	8i(4)	35	AN or blank
1210	IC-DISCs Product Code - 9	8i(5)	3	NO ENTRY
1220	Name Of Country - 10	8j(1)	35	AN or blank
1230	Identifying Number Of Person Having Operations-10	8j(2)	9	N or blank
1240	Principal Business Activity Code - 10	8j(3)	6	N or blank
1250	Description Of Principal Business Activity - 10	8j(4)	35	AN or blank
1260	IC-DISCs Product Code - 10	8j(5)	3	NO ENTRY
1270	Name Of Country - 11	8k(1)	35	AN or blank
1280	Identifying Number Of Person Having Operations-11	8k(2)	9	N or blank
1290	Principal Business Activity Code - 11	8k(3)	6	N or blank
1300	Description Of Principal Business Activity - 11	8k(4)	35	AN or blank
1310	IC-DISCs Product Code - 11	8k(5)	3	NO ENTRY
1320	Name Of Country - 12	8l(1)	35	AN or blank
1330	Identifying Number Of Person Having Operations-12	8l(2)	9	N or blank
1340	Principal Business Activity Code - 12	8l(3)	6	N or blank
1350	Description Of Principal Business Activity - 12	8l(4)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1360	IC-DISCs Product Code - 12	8l(5)	3	NO ENTRY
1370	Name Of Country - 13	8m(1)	35	AN or blank
1380	Identifying Number Of Person Having Operations-13	8m(2)	9	N or blank
1390	Principal Business Activity Code - 13	8m(3)	6	N or blank
1400	Description Of Principal Business Activity - 13	8m(4)	35	AN or blank
1410	IC-DISCs Product Code - 13	8m(5)	3	NO ENTRY
1420	Name Of Country - 14	8n(1)	35	AN or blank
1430	Identifying Number Of Person Having Operations-14	8n(2)	9	N or blank
1440	Principal Business Activity Code - 14	8n(3)	6	N or blank
1450	Description Of Principal Business Activity - 14	8n(4)	35	AN or blank
1460	IC-DISCs Product Code - 14	8n(5)	3	NO ENTRY
1470	Name Of Country - 15	8o(1)	35	AN or blank
1480	Identifying Number Of Person Having Operations-15	8o(2)	9	N or blank
1490	Principal Business Activity Code - 15	8o(3)	6	N or blank
1500	Description Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1565	Reserved	8	6	Blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"1485" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1600	Record ID		6	"FRMbbb"
1601	Form Number		6	"5713bb"
1602	Page Number		5	"PG03b"
1603	Taxpayer Identification Number		9	N (Primary SSN)
1604	Filler		1	blank
1605	Form Occurrence Number		7	N 0000001
1610	Non-listed Countries Boycotting Israel (Yes Box)	9	1	"X" or blank
1620	Non-listed Countries Boycotting Israel (No Box)	9	1	"X" or blank
1630	Submitting Additional Information	9	1	"X" or blank
*1640	Name Of Non-Listed Country	9a(1)	35	AN or "STMbnn" or blank
+1650	Identifying Number Of Person	9a(2)	9	N
+1660	Business Activity Code	9a(3)	6	N
*+1670	Description Of Principal Activity	9a(4)	35	AN or "STMbnn"
+1680	IC-DISCs Only - Product Code	9a(5)	3	NO ENTRY
1690	Name Of Non-Listed Country - 2	9b(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1700	Identifying Number Of Person - 2	9b(2)	9	N or blank
1710	Business Activity Code - 2	9b(3)	6	N or blank
1720	Description Of Principal Activity - 2	9b(4)	35	AN or blank
1730	IC-DISCs Only - Product Code - 2	9b(5)	3	NO ENTRY
1740	Name Of Non-Listed Country - 3	9c(1)	35	AN or blank
1750	Identifying Number Of Person - 3	9c(2)	9	N or blank
1760	Business Activity Code - 3	9c(3)	6	N or blank
1770	Description Of Principal Activity - 3	9c(4)	35	AN or blank
1780	IC-DISCs Only - Product Code - 3	9c(5)	3	NO ENTRY
1790	Name Of Non-Listed Country - 4	9d(1)	35	AN or blank
1800	Identifying Number Of Person - 4	9d(2)	9	N or blank
1810	Business Activity Code - 4	9d(3)	6	N or blank
1820	Description Of Principal Activity - 4	9d(4)	35	AN or blank
1830	IC-DISCs Only - Product Code - 4	9d(5)	3	NO ENTRY
1840	Name Of Non-Listed Country - 5	9e(1)	35	AN or blank
1850	Identifying Number Of Person - 5	9e(2)	9	N or blank
1860	Business Activity Code - 5	9e(3)	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1870	Description Of Principal Activity - 5	9e(4)	35	AN or blank
1880	IC-DISCs Only - Product Code - 5	9e(5)	3	NO ENTRY
1890	Name Of Non-Listed Country - 6	9f(1)	35	AN or blank
1900	Identifying Number Of Person - 6	9f(2)	9	N or blank
1910	Business Activity Code - 6	9f(3)	6	N or blank
1920	Description Of Principal Activity - 6	9f(4)	35	AN or blank
1930	IC-DISCs Only - Product Code - 6	9f(5)	3	NO ENTRY
1940	Name Of Non-Listed Country - 7	9g(1)	35	AN or blank
1950	Identifying Number Of Person - 7	9g(2)	9	N or blank
1960	Business Activity Code - 7	9g(3)	6	N or blank
1970	Description Of Principal Activity - 7	9g(4)	35	AN or blank
1980	IC-DISCs Only - Product Code - 7	9g(5)	3	NO ENTRY
1990	Name Of Non-Listed Country - 8	9h(1)	35	AN or blank
2000	Identifying Number Of Person - 8	9h(2)	9	N or blank
2010	Business Activity Code - 8	9h(3)	6	N or blank
2020	Description Of Principal Activity - 8	9h(4)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2030	IC-DISCs Only - Product Code - 8	9h(5)	3	NO ENTRY
2035	Reserved	9	6	Blank
2040	Operations In Any Other Country (Yes Box)	10	1	"X" or blank
2050	Operations In Any Other Country (No Box)	10	1	"X" or blank
2060	Additional Information Relating To Boycotts	10	1	"X" or blank
*2070	Name Of Other Country	10a(1)	35	AN or "STMBnn" or blank
+2080	Identifying Number	10a(2)	9	N
+2090	Principal Business Code	10a(3)	6	N
*+2100	Description Of Business Activity	10a(4)	35	AN or "STMBnn"
+2110	IC-DISCs - Enter Product Code	10a(5)	3	NO ENTRY
2120	Name Of Other Country - 2	10b(1)	35	AN or blank
2130	Identifying Number - 2	10b(2)	9	N or blank
2140	Principal Business Code - 2	10b(3)	6	N or blank
2150	Description Of Business Activity - 2	10b(4)	35	AN or blank
2160	IC-DISCs - Enter Product Code - 2	10b(5)	3	NO ENTRY
2170	Name Of Other Country - 3	10c(1)	35	AN or blank
2180	Identifying Number - 3	10c(2)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2190	Principal Business Code - 3	10c(3)	6	N or blank
2200	Description Of Business Activity - 3	10c(4)	35	AN or blank
2210	IC-DISCs - Enter Product Code - 3	10c(5)	3	NO ENTRY
2220	Name Of Country - 4	10d(1)	35	AN or blank
2230	Identifying Number - 4	10d(2)	9	N or blank
2240	Principal Business Code - 4	10d(3)	6	N or blank
2250	Description Of Business Activity - 4	10d(4)	35	AN or blank
2260	IC-DISCs - Enter Product Code - 4	10d(5)	3	NO ENTRY
2270	Name Of Other Country - 5	10e(1)	35	AN or blank
2280	Identifying Number - 5	10e(2)	9	N or blank
2290	Principal Business Code - 5	10e(3)	6	N or blank
2300	Description Of Business Activity - 5	10e(4)	35	AN or blank
2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY
2320	Name Of Other Country - 6	10f(1)	35	AN or blank
2330	Identifying Number - 6	10f(2)	9	N or blank
2340	Principal Business Code - 6	10f(3)	6	N or blank
2350	Description Of Business Activity - 6	10f(4)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2360	IC-DISCs - Enter Product Code - 6	10f(5)	3	NO ENTRY
2370	Name Of Other Country - 7	10g(1)	35	AN or blank
2380	Identifying Number - 7	10g(2)	9	N or blank
2390	Principal Business Code - 7	10g(3)	6	N or blank
2400	Description Of Business Activity - 7	10g(4)	35	AN or blank
2410	IC-DISCs - Enter Product Code - 7	10g(5)	3	NO ENTRY
2420	Name Of Other Country - 8	10h(1)	35	AN or blank
2430	Identifying Number - 8	10h(2)	9	N OR blank
2440	Principal Business Code - 8	10h(3)	6	N OR blank
2450	Description Of Business Activity - 8	10h(4)	35	AN or blank
2460	IC-DISCs - Enter Product Code - 8	10h(5)	3	NO ENTRY
2465	Reserved	10	6	Blank
2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	Line 11 Attachments	11	6	"STMbnn" or blank
2490	Did You Participate (Yes Box)	12	1	"X" or blank
2500	Did You Participate (No Box)	12	1	"X" or blank
@2505	Line 12 Attachments	12	6	"STMbnn" or blank

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1926" for Fixed; "nnnn" for variable format
		4	Value "*****"
2520		6	"FRMbbb"
2521		6	"5713bb"
2522		5	"PG04b"
2523		9	N (Primary SSN)
			Taxpayer Identification Number
2524		1	Blank
2525		7	N 0000001
2530	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (Yes)
2540	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (No)
2550	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (Yes)
2560	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (No)
2570	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (Yes)
2580	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (No)
2590	13a(1)(b)	1	"X" or blank
			Agreement Refrain From Business with Person (Yes)
2600	13a(1)(b)	1	"X" or blank
			Agreement Refrain From Business with Person (No)

Field Identification No.		Form Ref.	Length	Field Description
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2610	Requests Refrain From Business With Company (Yes)	13a(1)(c)	1	"X" or blank
2620	Requests Refrain From Business With Company (No)	13a(1)(c)	1	"X" or blank
2630	Agreement Refrain From Business with Company (Yes)	13a(1)(c)	1	"X" or blank
2640	Agreement Refrain From Business with Company (No)	13a(1)(c)	1	"X" or blank
2650	Request To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2660	Request To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2670	Agreement To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2680	Agreement To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2690	Requests To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2700	Requests To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2710	Agreement To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2720	Agreement To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2730	Additional Information - Requests and Agreements	13b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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*2740	Name Of Requesting Country	13b(1)a	35	AN or "STMbnn" or blank
+2750	Identifying Number Of Person Receiving	13b(2)a	9	N
+2760	Business Code	13b(3)a	6	N
*+2770	Business Activity Description	13b(4)a	35	AN or "STMbnn"
+2780	IC-DISCs Code	13b(5)a	3	NO ENTRY
+2790	Number Of Requests - Total	13b(6)a	12	N
+2800	Number Of Requests - Code	13b(7)a	2	N
+2810	Number Of Agreements - Total	13b(8)a	12	N
+2820	Number Of Agreements - Code	13b(9)a	2	N
2830	Name Of Requesting Country - 2	13b(1)b	35	AN or blank
2840	Identifying Number Of Person Receiving - 2	13b(2)b	9	N or blank
2850	Business Code - 2	13b(3)b	6	N or blank
2860	Business Activity Description - 2	13b(4)b	35	AN or blank
2870	IC-DISCs Code - 2	13b(5)b	3	NO ENTRY
2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank
2890	Number Of Requests - Code - 2	13b(7)b	2	N or blank
2900	Number Of Agreements - Total - 2	13b(8)b	12	N or blank
2910	Number Of Agreements - Code - 2	13b(9)b	2	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2920	Name Of Requesting Country - 3	13b(1)c	35	AN or blank
2930	Identifying Number Of Person Receiving - 3	13b(2)c	9	N or blank
2940	Business Code - 3	13b(3)c	6	N or blank
2950	Business Activity Description - 3	13b(4)c	35	AN or blank
2960	IC-DISCs Code - 3	13b(5)c	3	NO ENTRY
2970	Number Of Requests - Total - 3	13b(6)c	12	N or blank
2980	Number Of Requests - Code - 3	13b(7)c	2	N or blank
2990	Number Of Agreements - Total - 3	13b(8)c	12	N or blank
3000	Number Of Agreements - Code - 3	13b(9)c	2	N or blank
3010	Name Of Requesting Country - 4	13b(1)d	35	AN or blank
3020	Identifying Number Of Person Receiving - 4	13b(2)d	9	N or blank
3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank
3050	IC-DISCs Code - 4	13b(5)d	3	NO ENTRY
3060	Number Of Requests - Total - 4	13b(6)d	12	N or blank
3070	Number Of Requests - Code - 4	13b(7)d	2	N or blank
3080	Number Of Agreements - Total - 4	13b(8)d	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3090	Number Of Agreements - Code - 4	13b(9)d	2	N or blank
3100	Name Of Requesting Country - 5	13b(1)e	35	AN or blank
3110	Identifying Number Of Person Receiving - 5	13b(2)e	9	N or blank
3120	Business Code - 5	13b(3)e	6	N or blank
3130	Business Activity Description - 5	13b(4)e	35	AN or blank
3140	IC-DISCs Code - 5	13b(5)e	3	NO ENTRY
3150	Number Of Requests - Total - 5	13b(6)e	12	N or blank
3160	Number Of Requests - Code - 5	13b(7)e	2	N or blank
3170	Number Of Agreements - Total - 5	13b(8)e	12	N or blank
3180	Number Of Agreements - Code - 5	13b(9)e	2	N or blank
3190	Name Of Requesting Country - 6	13b(1)f	35	AN or blank
3200	Identifying Number Of Person Receiving - 6	13b(2)f	9	N or blank
3210	Business Code - 6	13b(3)f	6	N or blank
3220	Business Activity Description - 6	13b(4)f	35	AN or blank
3230	IC-DISCs Code - 6	13b(5)f	3	NO ENTRY
3240	Number Of Requests - Total - 6	13b(6)f	12	N or blank
3250	Number Of Requests - Code - 6	13b(7)f	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3260	Number Of Agreements - Total - 6	13b(8)f	12	N or blank
3270	Number Of Agreements - Code - 6	13b(9)f	2	N or blank
3280	Name Of Requesting Country - 7	13b(1)g	35	AN or blank
3290	Identifying Number Of Person Receiving - 7	13b(2)g	9	N or blank
3300	Business Code - 7	13b(3)g	6	N or blank
3310	Business Activity Description - 7	13b(4)g	35	AN or blank
3320	IC-DISCs Code - 7	13b(5)g	3	NO ENTRY
3330	Number Of Requests - Total - 7	13b(6)g	12	N or blank
3340	Number Of Requests - Code - 7	13b(7)g	2	N or blank
3350	Number Of Agreements - Total - 7	13b(8)g	12	N or blank
3360	Number Of Agreements - Code - 7	13b(9)g	2	N or blank
3370	Name Of Requesting Country - 8	13b(1)h	35	AN or blank
3380	Identifying Number Of Person Receiving - 8	13b(2)h	9	N or blank
3390	Business Code - 8	13b(3)h	6	N or blank
3400	Business Activity Description - 8	13b(4)h	35	AN or blank
3410	IC-DISCs Code-8	13b(5)h	3	NO ENTRY
3420	Number Of Requests - Total - 8	13b(6)h	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3430	Number Of Requests - Code - 8	13b(7)h	2	N or blank
3440	Number Of Agreements - Total - 8	13b(8)h	12	N or blank
3450	Number Of Agreements - Code - 8	13b(9)h	2	N or blank
3460	Name Of Requesting Country - 9	13b(1)i	35	AN or blank
3470	Identifying Number Of Person Receiving - 9	13b(2)i	9	N or blank
3480	Business Code - 9	13b(3)i	6	N or blank
3490	Business Activity Description - 9	13b(4)i	35	AN or blank
3500	IC-DISCs Code - 9	13b(5)i	3	NO ENTRY
3510	Number Of Requests - Total - 9	13b(6)i	12	N or blank
3520	Number Of Requests - Code - 9	13b(7)i	2	N or blank
3530	Number Of Agreements - Total - 9	13b(8)i	12	N or blank
3540	Number Of Agreements - Code - 9	13b(9)i	2	N or blank
3550	Name Of Requesting Country - 10	13b(1)j	35	AN or blank
3560	Identifying Number Of Person Receiving - 10	13b(2)j	9	N or blank
3570	Business Code - 10	13b(3)j	6	N or blank
3580	Business Activity Description - 10	13b(4)j	35	AN or blank
3590	IC-DISCs Code - 10	13b(5)j	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
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3600	Number Of Requests - Total - 10	13b(6)j	12	N or blank
3610	Number Of Requests - Code - 10	13b(7)j	2	N or blank
3620	Number Of Agreements - Total - 10	13b(8)j	12	N or blank
3630	Number Of Agreements - Code - 10	13b(9)j	2	N or blank
3640	Name Of Requesting Country - 11	13b(1)k	35	AN or blank
3650	Identifying Number Of Person Receiving - 11	13b(2)k	9	N or blank
3660	Business Code - 11	13b(3)k	6	N or blank
3670	Business Activity Description - 11	13b(4)k	35	AN or blank
3680	IC-DISCs Code - 11	13b(5)k	3	NO ENTRY
3690	Number Of Requests - Total - 11	13b(6)k	12	N or blank
3700	Number Of Requests - Code - 11	13b(7)k	2	N or blank
3710	Number Of Agreements - Total - 11	13b(8)k	12	N or blank
3720	Number Of Agreements - Code - 11	13b(9)k	2	N or blank
3730	Name Of Requesting Country - 12	13b(1)l	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)l	9	N or blank
3750	Business Code - 12	13b(3)l	6	N or blank
3760	Business Activity Description - 12	13b(4)l	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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3770	IC-DISCs Code - 12	13b(5)1	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)1	12	N or blank
3790	Number Of Requests - Code 12	13b(7)1	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)1	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)1	2	N or blank
3820	Name Of Requesting Country - 13	13b(1)m	35	AN or blank
3830	Identifying Number Of Person Receiving - 13	13b(2)m	9	N or blank
3840	Business Code - 13	13b(3)m	6	N or blank
3850	Business Activity Description - 13	13b(4)m	35	AN or blank
3860	IC-DISCs Code - 13	13b(5)m	3	NO ENTRY
3870	Number Of Requests - Total - 13	13b(6)m	12	N or blank
3880	Number Of Requests - Code - 13	13b(7)m	2	N or blank
3890	Number Of Agreements - Total - 13	13b(8)m	12	N or blank
3900	Number Of Agreements - Code - 13	13b(9)m	2	N or blank
3910	Name Of Requesting Country - 14	13b(1)n	35	AN or blank
3920	Identifying Number Of Person Receiving - 14	13b(2)n	9	N or blank
3930	Business Code - 14	13b(3)n	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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3940	Business Activity Description - 14	13b(4)n	35	AN or blank
3950	IC-DISCs Code - 14	13b(5)n	3	NO ENTRY
3960	Number Of Requests - Total - 14	13b(6)n	12	N or blank
3970	Number Of Requests - Code - 14	13b(7)n	2	N or blank
3980	Number Of Agreements - Total - 14	13b(8)n	12	N or blank
3990	Number Of Agreements - Code - 14	13b(9)n	2	N or blank
4000	Name Of Requesting Country - 15	13b(1)o	35	AN or blank
4010	Identifying Number Of Person Receiving - 15	13b(2)o	9	N or blank
4020	Business Code - 15	13b(3)o	6	N or blank
4030	Business Activity Description - 15	13b(4)o	35	AN or blank
4040	IC-DISCs Code - 15	13b(5)o	3	NO ENTRY
4050	Number Of Requests - Total - 15	13b(6)o	12	N or blank
4060	Number Of Requests - Code - 15	13b(7)o	2	N or blank
4070	Number Of Agreements - Total - 15	13b(8)o	12	N or blank
4080	Number Of Agreements - Code - 15	13b(9)o	2	N or blank
4090	Name Of Requesting Country - 16	13b(1)p	35	AN or blank
4100	Identifying Number Of Person Receiving - 16	13b(2)p	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4110	Business Code - 16	13b(3)p	6	N or blank
4120	Business Activity Description - 16	13b(4)p	35	AN or blank
4130	IC-DISCs Code - 16	13b(5)p	3	NO ENTRY
4140	Number Of Requests - Total - 16	13b(6)p	12	N or blank
4150	Number Of Requests - Code - 16	13b(7)p	2	N or blank
4160	Number Of Agreements - Total - 16	13b(8)p	12	N or blank
4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
4175	Reserved	13	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1253" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	N 0000001-0000005
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
0050	a(1)	35	AN
0060	a(2)	12	N
0070	a(3)	12	N
0080	a(4)	12	N
0090	b(1)	35	AN or blank
0100	b(2)	12	N or blank
0110	b(3)	12	N or blank
0120	b(4)	12	N or blank
0130	c(1)	35	AN or blank
0140	c(2)	12	N or blank
0150	c(3)	12	N or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott
Factor

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Boycott Payroll - 3	c(4)	12	N or blank
0170	Name Of Country - 4	d(1)	35	AN or blank
0180	Boycott Purchases - 4	d(2)	12	N or blank
0190	Boycott Sales - 4	d(3)	12	N or blank
0200	Boycott Payroll - 4	d(4)	12	N or blank
0210	Name Of Country - 5	e(1)	35	AN or blank
0220	Boycott Purchases - 5	e(2)	12	N or blank
0230	Boycott Sales - 5	e(3)	12	N or blank
0240	Boycott Payroll - 5	e(4)	12	N or blank
0250	Name Of Country - 6	f(1)	35	AN or blank
0260	Boycott Purchases - 6	f(2)	12	N or blank
0270	Boycott Sales - 6	f(3)	12	N or blank
0280	Boycott Payroll - 6	f(4)	12	N or blank
0290	Name Of Country - 7	g(1)	35	AN or blank
0300	Boycott Purchases - 7	g(2)	12	N or blank
0310	Boycott Sales - 7	g(3)	12	N or blank
0320	Boycott Payroll - 7	g(4)	12	N or blank
0330	Name Of Country - 8	h(1)	35	AN or blank
0340	Boycott Purchases - 8	h(2)	12	N or blank
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank
0370	Name Of Country - 9	i(1)	35	AN or blank
0380	Boycott Purchases - 9	i(2)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0390	Boycott Sales - 9	i(3)	12	N or blank
0400	Boycott Payroll - 9	i(4)	12	N or blank
0410	Name Of Country - 10	j(1)	35	AN or blank
0420	Boycott Purchases - 10	j(2)	12	N or blank
0430	Boycott Sales - 10	j(3)	12	N or blank
0440	Boycott Payroll - 10	j(4)	12	N or blank
0450	Name Of Country - 11	k(1)	35	AN or blank
0460	Boycott Purchases - 11	k(2)	12	N or blank
0470	Boycott Sales - 11	k(3)	12	N or blank
0480	Boycott Payroll - 11	k(4)	12	N or blank
0490	Name Of Country - 12	l(1)	35	AN or blank
0500	Boycott Purchases - 12	l(2)	12	N or blank
0510	Boycott Sales - 12	l(3)	12	N or blank
0520	Boycott Payroll - 12	l(4)	12	N or blank
0530	Name Of Country - 13	m(1)	35	AN or blank
0540	Boycott Purchases - 13	m(2)	12	N or blank
0550	Boycott Sales - 13	m(3)	12	N or blank
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank
0580	Boycott Purchases - 14	n(2)	12	N or blank
0590	Boycott Sales - 14	n(3)	12	N or blank
0600	Boycott Payroll - 14	n(4)	12	N or blank
0610	Name Of Country - 15	o(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0620	Boycott Purchases - 15	o(2)	12	N or blank
0630	Boycott Sales - 15	o(3)	12	N or blank
0640	Boycott Payroll - 15	o(4)	12	N or blank
0650	Total - Boycott Purchases	(2)	12	N
0660	Total - Boycott Sales	(3)	12	N
0670	Total - Boycott Payroll	(4)	12	N
0680	Numerator Of Boycott Factor	1(4)	12	N
0690	Total Purchases From Countries Other U.S.	2a	12	N
0700	Total Sales To Or From Countries Other Than U.S.	2b	12	N
0710	Total Payroll Paid Or Accrued	2c	12	N
0720	Total Of Lines 2a, b, And c	2d	12	N
0730	International Boycott Factor	3	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1864" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbb"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	N 0000001 - 0000005
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
0050	a(1)	35	AN
0060	a(2)	6	N
0070	a(3)	35	AN
0080	a(4)	12	N
0090	a(5)	12	N
0100	a(6)	12	NO ENTRY
0110	a(7)	12	NO ENTRY
0120	b(1)	35	AN or blank
0130	b(2)	6	N or blank
0140	b(3)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description	
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0150	Foreign Taxes - 2	b(4)	12	N	
0160	Prorated Share - 2	b(5)	12	N	
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY	
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY	
0190	Name Of Country - 3	c(1)	35	AN or blank	
0200	Business Code - 3	c(2)	6	N or blank	
0210	Description Of Business Activity - 3	c(3)	35	AN or blank	
0220	Foreign Taxes - 3	c(4)	12	N	
0230	Prorated Share - 3	c(5)	12	N	
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY	
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY	
0260	Name Of Country - 4	d(1)	35	AN or blank	
0270	Business Code - 4	d(2)	6	N or blank	
0280	Description Of Business Activity - 4	d(3)	35	AN or blank	
0290	Foreign Taxes - 4	d(4)	12	N	
0300	Prorated Share - 4	d(5)	12	N	
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY	
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY	
0330	Name Of Country - 5	e(1)	35	AN or blank	
0340	Business Code - 5	e(2)	6	N or blank	

Field No.	Identification	Form Ref.	Length	Field Description
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N
0370	Prorated Share - 5	e(5)	12	N
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N or blank
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N
0440	Prorated Share - 6	f(5)	12	N
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N or blank
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N
0510	Prorated Share - 7	g(5)	12	N
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0550	Business Code - 8	h(2)	6	N or blank	
0560	Description Of Business Activity - 8	h(3)	35	AN or blank	
0570	Foreign Taxes - 8	h(4)	12	N	
0580	Prorated Share - 8	h(5)	12	N	
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY	
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY	
0610	Name Of Country - 9	i(1)	35	AN or blank	
0620	Business Code-9	i(2)	6	N or blank	
0630	Description Of Business Activity - 9	i(3)	35	AN or blank	
0640	Foreign Taxes - 9	i(4)	12	N	
0650	Prorated Share - 9	i(5)	12	N	
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY	
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY	
0680	Name Of Country - 10	j(1)	35	AN or blank	
0690	Business Code - 10	j(2)	6	N or blank	
0700	Description Of Business Activity - 10	j(3)	35	AN or blank	
0710	Foreign Taxes - 10	j(4)	12	N	
0720	Prorated Share - 10	j(5)	12	N	
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY	
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY	

Field No.	Identification	Form Ref.	Length	Field Description
0750	Name Of Country - 11	k(1)	35	AN or blank
0760	Business Code - 11	k(2)	6	N or blank
0770	Description Of Business Activity - 11	k(3)	35	AN or blank
0780	Foreign Taxes - 11	k(4)	12	N
0790	Prorated Share - 11	k(5)	12	N
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY
0820	Name Of Country - 12	l(1)	35	AN or blank
0830	Business Code - 12	l(2)	6	N or blank
0840	Description Of Business Activity - 12	l(3)	35	AN or blank
0850	Foreign Taxes - 12	l(4)	12	N
0860	Prorated Share - 12	l(5)	12	N
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY
0890	Name Of Country - 13	m(1)	35	AN or blank
0900	Business Code - 13	m(2)	6	N or blank
0910	Description Of Business Activity - 13	m(3)	35	AN or blank
0920	Foreign Taxes - 13	m(4)	12	N
0930	Prorated Share - 13	m(5)	12	N
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY
0950	FSC Taxable Income	m(7)	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0960	Name Of Country - 14	n(1)	35	AN or blank	
0970	Business Code -14	n(2)	6	N or blank	
0980	Description Of Business Activity - 14	n(3)	35	AN or blank	
0990	Foreign Taxes - 14	n(4)	12	N	
1000	Prorated Share - 14	n(5)	12	N	
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY	
1020	FSC Taxable Income	n(7)	12	NO ENTRY	
1030	Total - Foreign Taxes	o(4)	12	N	
1040	Total - Prorated Share	o(5)	12	N	
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY	
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International
Boycott Provisions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0282" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"5713bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	International Boycott Factor From Schedule A	1a	1	"X" or blank
0030	Attributable Taxes And Income	1b	1	"X" or blank
0040	Foreign Tax Credit Before Adjustment	2a(1)	12	N
0050	International Boycott Factor Line 3, Sch A (F5713)	2a(2)	12	N
0060	Reduction Of Foreign Tax Credit	2a(3)	12	N
0070	Adjusted Foreign Tax Credit	2a(4)	12	N
0080	Amount From Line O, Sch B (Form 5713)	2b	12	N
0090	Prorated Share Of Total Income	3a(1)	12	N
0100	Prorated Share Of Income Attributable	3a(2)	12	N

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International
Boycott Provisions

Field No.	Identification	Form Ref.	Length	Field Description
0110	Subtract Line 3(a)2 From Line 3(a)1	3a(3)	12	N
0120	International Boycott Factor - Line 3	3a(4)	12	N
0130	Prorated Share Of Subpart F	3a(5)	12	N
0140	Amount From Line O, Sch B	3b	12	N
0150	Prorated Share Of Section 995 Amount	4a(1)	12	N
0160	International Boycott Factor - Line 4	4a(2)	12	N
0170	Prorated Share Of IC-DISc Income	4a(3)	12	NO ENTRY
0180	Amount From Line O, Sch B	4a(4)	12	NO ENTRY
0190	Add Amounts From Columns	5a(1)	12	N
0200	International Boycott Factor - Line 5	5a(2)	12	NO ENTRY
0210	Exempt Foreign Trade Income	5a(3)	12	N
0220	Amount From Line O	5b	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713) PAGE 2 Tax Effect of The International
Boycott Provisions

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0079" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0230	Record ID		6	"SCHbbC"
0231	Schedule Type		6	"5713bb"
0232	Page Number		5	"PG02b"
0233	Taxpayer Identification Number		9	N (Primary SSN)
0234	Filler		1	blank
0235	Schedule Occurrence Number		7	N 0000001
0240	Form 8873 Amount	6a	12	N
0250	International Boycott Factor	6b	12	N
0260	Reduction of Qualifying Foreign Trade Income	6c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0190" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5884bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0040 Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050 Total Wages Worked 120-400 Hours	1a	12	N
0060 Wages Paid Worked At Least 400 Hours	1b	12	N
0070 Total Wages Worked 400 Hours or More	1b	12	N
0072 Second Year Wages	1c	12	N
0074 Total Second Year Wages	1c	12	N
0080 Sum of Lines 1a, 1b and 1c	2	12	N
@0085 Attach Exception Statement	2	6	"STMbnn" or blank
0090 Work Oppt. Credits from Flow-Through Entities	3	12	N
0100 Add Lines 2 and 3	4	12	N

Field Identification No.	Form Ref.	Length	Field Description
		4	"0172" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	NO ENTRY
0060	4	12	N
0070	5	12	N
0080	6	12	N
0090	7	12	N
0100	8	12	NO ENTRY
0110	8	12	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0343" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "5884Bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number of taxpayer N
*0020	1(a)	9	Retained Worker's SSN-1 N or "STMbnn"
+0030	2(a)	4	First DT of Emplymnt for Worker- 1 DT (MMDD) or blank
*+0040	3(a)	12	Retained Worker's Wages 1st 26 Wks of Emplymnt-1 N or "STMbnn"
+0050	4(a)	12	Multiply Line 3 by 80%-1 N
+0060	5(a)	12	Retained Worker's Wages 2nd 26 Wks Emplymnt-1 N
+0070	6(a)	12	Add Lines 3 and 5-1 N
+0080	7(a)	12	Multiply Line 6 by 6.2%-1 N
+0090	9(a)	12	Smaller of Line 7 or Line 8-1 N
0100	1(b)	9	Retained Worker's SSN-2 N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	First DT of Emplmnt for Worker-2	2(b)	4	DT (MMDD) or blank
0120	Retained Worker's Wages 1st 26 Wks of Emplmnt-2	3(b)	12	N
0130	Multiply Line 3 by 80%-2	4(b)	12	N
0140	Retained Worker's Wages 2nd 26 Wks Emplmnt-2	5(b)	12	N
0150	Add Lines 3 and 5-2	6(b)	12	N
0160	Multiply Line 6 by 6.2%-2	7(b)	12	N
0170	Smaller of Line 7 or Line 8-2	9(b)	12	N
0180	Retained Worker's SSN-3	1(c)	9	N or blank
0190	First DT of Emplmnt for Worker-3	2(c)	4	DT (MMDD) or blank
0200	Retained Worker's Wages 1st 26 Wks of Emplmnt-3	3(c)	12	N
0210	Multiply Line 3 by 80%-3	4(c)	12	N
0220	Retained Worker's Wages 2nd 26 Wks Emplmnt-3	5(c)	12	N
0230	Add Lines 3 and 5-3	6(c)	12	N
0240	Multiply Line 6 by 6.2%-3	7(c)	12	N
0250	Smaller of Line 7 or Line 8-3	9(c)	12	N
0260	Add Col (a) thru (c) on Line 9 (Part I & Part II)	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Total Number of Retained Workers	11	6	N
0280	Reserved for BMF- Use only	12	6	NO ENTRY
0290	Current Year Credit	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0817" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0301 Record ID		6	"FRMbbb"
0302 Form Number		6	"5884Bb"
0303 Page Number		5	"PG02b"
0304 Taxpayer Identification Number		9	N (Primary SSN)
0305 Filler		1	blank
0306 Form Occurrence Number		7	N 0000001
0310 Identifying Number of Taxpayer		9	N
0320 Retained Worker's SSN-4	1(a)	9	N or blank
0330 First DT of Emplymnt for Worker- 4	2(a)	4	DT (MMDD) or blank
0340 Retained Worker's Wages 1st 26 WKs of Emplymnt-4	3(a)	12	N
0350 Multiply Line 3 by 80%-4	4(a)	12	N
0360 Retained Worker's Wages 2nd 26 WKs of Emplymnt-4	5(a)	12	N
0370 Add Lines 3 and 5-4	6(a)	12	N
0380 Multiply Line 6 by 6.2%-4	7(a)	12	N
0390 Smaller of Line 7 or Line 8-4	9(a)	12	N
0400 Retained Worker's SSN-5	1(b)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0410	First DT of Emplmnt for Worker-5	2(b)	4	DT (MMDD) or blank
0420	Retained Worker's Wages 1st 26 Wks of Emplmnt-5	3(b)	12	N
0430	Multiply Line 3 by 80%-5	4(b)	12	N
0440	Retained Worker's Wages 2nd 26 Wks of Emplmnt-5	5(b)	12	N
0450	Add Line 3 and 5-5	6(b)	12	N
0460	Multiply Line 6 by 6.2%-5	7(b)	12	N
0470	Smaller of Line 7 or Line 8-5	9(b)	12	N
0480	Retained Worker's SSN-6	1(c)	9	N or blank
0490	First DT of Emplmnt for Worker-6	2(c)	4	DT (MMDD) or blank
0500	Retained Worker's Wages 1st 26 Wks of Emplmnt-6	3(c)	12	N
0510	Multiply Line 3 by 80%-6	4(c)	12	N
0520	Retained Worker's Wages 2nd 26 Wks of Emplmnt-6	5(c)	12	N
0530	Add Line 3 and 5-6	6(c)	12	N
0540	Multiply Line 6 by 6.2%-6	7(c)	12	N
0550	Smaller of Line 7 or Line 8-6	9(c)	12	N
0560	Retained Worker's SSN-7	1(a)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0570	First DT of Emplmnt for Worker-7	2(a)	4	DT (MMDD) or blank
0580	Retained Worker's Wages 1st 26 Wks of Emplmnt-7	3(a)	12	N
0590	Multiply Line 3 by 80%-7	4(a)	12	N
0600	Retained Worker's Wages 2nd 26 Wks of Emplmnt-7	5(a)	12	N
0610	Add Line 3 and 5-7	6(a)	12	N
0620	Multiply Line 6 by 6.2%-7	7(a)	12	N
0630	Smaller of Line 7 or Line 8-7	9(a)	12	N
0640	Retained Worker's SSN-8	1(b)	9	N or blank
0650	First DT of Emplmnt for Worker-8	2(b)	4	DT (MMDD) or blank
0660	Retained Worker's Wages 1st 26 Wks of Emplmnt-8	3(b)	12	N
0670	Multiply Line 3 by 80%-8	4(b)	12	N
0680	Retained Worker's Wages 2nd 26 Wks of Emplmnt-8	5(b)	12	N
0690	Add Line 3 and 5-8	6(b)	12	N
0700	Multiply Line 6 by 6.2%-8	7(b)	12	N
0710	Smaller of Line 7 or Line 8-8	9(b)	12	N
0720	Retained Worker's SSN-9	1(c)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0730	First DT of Emplmnt for Worker-9	2(c)	4	DT (MMDD) or blank
0740	Retained Worker's Wages 1st 26 Wks of Emplmnt-9	3(c)	12	N
0750	Multiply Line 3 by 80%-9	4(c)	12	N
0760	Retained Worker's Wages 2nd 26 Wks of Emplmnt-9	5(c)	12	N
0770	Add Line 3 and 5-9	6(c)	12	N
0780	Multiply Line 6 by 6.2%-9	7(c)	12	N
0790	Smaller of Line 7 or Line 8-9	9(c)	12	N
0800	Retained Worker's SSN-10	1(a)	9	N or blank
0810	First DT of Emplmnt for Worker-10	2(a)	4	DT (MMDD) or blank
0820	Retained Worker's Wages 1st 26 Wks of Emplmnt-10	3(a)	12	N
0830	Multiply Line 3 by 80%-10	4(a)	12	N
0840	Retained Worker's Wages 2nd 26 Wks of Emplmnt-10	5(a)	12	N
0850	Add Line 3 and 5-10	6(a)	12	N
0860	Multiply Line 6 by 6.2%-10	7(a)	12	N
0870	Smaller of Line 7 or Line 8-10	9(a)	12	N
0880	Retained Worker's SSN-11	1(b)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0890	First DT of Emplmnt for Worker-11	2(b)	4	DT (MMDD) or blank
0900	Retained Worker's Wages 1st 26 Wks of Emplmnt-11	3(b)	12	N
0910	Multiply Line 3 by 80%-11	4(b)	12	N
0920	Retained Worker's Wages 2nd 26 Wks of Emplmnt-11	5(b)	12	N
0930	Add Line 3 and 5-11	6(b)	12	N
0940	Multiply Line 6 by 6.2%-11	7(b)	12	N
0950	Smaller of Line 7 or Line 8-11	9(b)	12	N
0960	Retained Worker's SSN-12	1(c)	9	N or blank
0970	First DT of Emplmnt for Worker-12	2(c)	4	DT (MMDD) or blank
0980	Retained Worker's Wages 1st 26 Wks of Emplmnt-12	3(c)	12	N
0990	Multiply Line 3 by 80%-12	4(c)	12	N
1000	Retained Worker's Wages 2nd 26 Wks of Emplmnt-12	5(c)	12	N
1010	Add Line 3 and 5-12	6(c)	12	N
1020	Multiply 6 by 6.2%-12	7(c)	12	N
1030	Smaller of Line 7 or Line 8-12	9(c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0461" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6198bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0009	Description of Activity		80	AN
0010	Activity Profit/Loss	1	12	N
0020	Sch D Gain/Loss	2a	12	N
0030	F4797 Gain/Loss	2b	12	N
*0033	Other Gain/Loss Type	2c	20	AN or "STMbnn"
+0037	Other Gain/Loss Amount	2c	12	N
0040	Total Other Gain/ Loss	2c	12	N
0050	Sch K-1 Income/Gain/ Loss	3	12	N
0060	Other Deductions	4	12	N
0070	Current Year Overall Profit/Loss	5	12	N
0080	Adjusted Basis	6	12	N
0090	Tax Year Increases	7	12	N
0100	Line 6 Plus Line 7	8	12	N
0110	Tax Year Decreases	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0506" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6251bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0080	6	12	NO ENTRY
*0090	7	25	AN or "STMbnn"
+0100	7	12	N
0110	7	12	N
0120	8	12	N
0130	9	12	N
0140	10	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0150	Alternative Tax Net Operating Loss	11	12	N
0160	Tax Exempt Interest From Private Activity Bonds	12	12	N
0170	Section 1202 Exclusion	13	12	N
0180	Incentive Stock Options	14	12	N
0190	Beneficiaries of Estates and Trusts	15	12	N
0200	Large Partnerships	16	12	N
0210	Adjusted Gain or Loss	17	12	N
0220	Depreciation	18	12	N
0230	Passive Activity Loss	19	12	N
0240	Certain Loss Limitations	20	12	N
0250	Circulation Expense	21	12	N
0260	Long-term Contracts	22	12	N
0270	Mining Exploration and Development Costs	23	12	N
0280	Research Experimental Expense	24	12	N
0290	Certain Installment Sales	25	12	N
0300	Intangible Drilling	26	12	N
0310	Other Adjustments	27	12	N
0320	Alternative Minimum Taxable Income	28	12	N
0325	Schedule Q Literal	28	5	"SCHbQ" or blank
0330	Exemption Amount	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Child Exemption Worksheet Literal	29	1	"C" or blank
0350	Adjusted AMT Income	30	12	N
0360	Initial Minimum Tax	31	12	N
0370	Foreign Tax Credit	32	12	N
0380	Tentative Minimum Tax	33	12	N
0390	Applicable Return Tax	34	12	N
0400	Alternative Minimum Tax	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0405		6	"FRMbbb"
0406		6	"6251bb"
0407		5	"PG02b"
0408		9	N (Primary SSN)
0409		1	blank
0410		7	N 0000001
0420	36	12	N
0430	37	12	N
0440	38	12	N
0450	39	12	N
0460	40	12	N
0470	41	12	N
0480	42	12	N
0490	43	12	N
0500	44	12	N
0510	45	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0520	Smaller of Line 36 or 37	46	12	N	
0530	Smaller of Line 45 or 46	47	12	N	
0540	Subtract Line 47 from 46	48	12	N	
0550	Multiply Line 48 by .15	49	12	N	
0560	Subtract Line 46 from 40	50	12	N	
0570	Multiply Line 50 by .25	51	12	N	
0580	Add Lines 42, 49, and 51	52	12	N	
0590	Multiply Line 36 by .26 or .28 and Subtract \$3,500	53	12	N	
0600	Smaller of Line 52 or 53	54	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0623" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6252bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000025
0010	1	65	AN
0020	2a	8	DT
0030	2b	8	DT
0040	3	1	"X" or blank
0050	3	1	"X" or blank
0060	4	1	"X" or blank
0070	4	1	"X" or blank
0080	5	12	N
0090	6	12	N
0100	7	12	N
0110	8	12	N
0120	9	12	N
0130	10	12	N
0140	11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337	Date of Disposition	29a	8	DT

Field Identification No.		Form Ref.	Length	Field Description
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0340	1st Disp Sale/ Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450	Line 35 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0274" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6478bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1(a)	12	N
0030	1(c)	12	N
0036	2(a)	12	N
0038	2(c)	12	N
0046	3(a)	12	N
0048	3(c)	12	N
0076	4(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0078	Tot Qual Cellu Bio Alcohol sold/used before 2012	4(c)	12	N
0079	Biofuel sold or used before 2012 is not Alcohol	5(a)	12	N
0082	Tot Biofuel sold or used before 2012 not Alcohol	5(c)	12	N
0083	Qual Cellu Biofuel sold/used after 2011	6(a)	12	N
0084	Tot Qual Cellu Biofuel sold/used after 2011	6(c)	12	N
0086	IRS Registration Number	7	12	AN or blank
0090	Amount to Include in Income	7	12	N
0100	Partnerships, etc. Fuel Credits	8	12	N
0112	Current Year Credit for Alcohol Used as Fuel	9	12	N
				--
				--
				--
				--
				--
0158	Allocated to Beneficiaries	10	12	NO ENTRY
0168	Attach 1041 Statement	10	6	NO ENTRY
0180	Estate and Trust Current Year Credit	11	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0438" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6765bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0015	1	12	N
0020	2	12	N
0030	3	12	N
0040	4	12	N
0050	5	12	N
0060	6	12	N
0070	7	12	N
0080	8	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0090	Total Qualified Research Expenses - Sect. A	9	12	N	
0100	Fixed-Base Percentage	10	6	"R" or Blank	
0110	Avg. Annual Gross Receipts - Sect. A	11	12	N	
0120	Multiply Line 11 by Percent on Line 10 (Base Amt.)	12	12	N	
0130	Subtract Line 12 from Line 9	13	12	N	
0140	Multiply line 9 by 50%	14	12	N	
0150	Smaller of Line 13 or Line 14	15	12	N	
0160	Add Lines 1, 4 and 15	16	12	N	
0170	Section 280C Election "Yes" Box - A	17	1	"X" or blank	
0175	Section 280C Election "No" Box - A	17	1	"X" or blank	
0180	Regular Credit	17	12	N	
@0190	Attach Schedule	17	6	"STMbnn" or blank	
0520	Paid or Incurred to Energy Consortia	18	12	N	
0530	Research Payments to Qualified Orgs	19	12	N	
0540	Qualified Org Base Period Amount	20	12	N	
0550	Subtract Line 20 from Line 19	21	12	N	
0560	Add Lines 18 and 21	22	12	N	

Field Identification No.		Form Ref.	Length		Field Description
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0570	Multiply Line 22 by 20%	23	12	N	
0580	Wages for Qualified Services	24	12	N	
0590	Cost of Supplies	25	12	N	
0600	Computer Rental or Lease Costs	26	12	N	
0610	Contract Research Exp Applicable Percentage	27	12	N	
0620	Total Qualified Research Expenses	28	12	N	
0630	Prior 3 Years Total Qualified Research Expenses	29	12	N	
0640	Divide Line 29 by 6.0	30	12	N	
0650	Subtract Line 30 from Line 28	31	12	N	
0660	Multiply Line 31 by 14%	32	12	N	
	Record Terminus Character		1		Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0147" for Fixed; "nnnn" for variable format
		4	Value "*****"
0661		6	"FRMbbb"
0662		6	"6765bb"
0663		5	"PG02b"
0664		9	N (Primary SSN)
0665		1	Blank
0666		7	N 0000001
0670	33	12	N
0700	34	1	"X" or Blank
0710	34	1	"X" or Blank
0720	34	12	N
@0725	34	6	"STMbnn" or blank
0742	35	12	N
0747	36	12	N
0752	37	12	N
0757	38	12	N
0762	39	12	NO ENTRY
0767	40	12	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1418" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6781bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0009		9	NO ENTRY
@0010		6	"STMbnn" or blank
0020	A	1	"X" or blank
0030	B	1	"X" or blank
0040	C	1	"X" or blank
@0050	C	6	"STMbnn" or blank
0060	D	1	"X" or blank
*0070	1(a)	46	AN, "STMbnn" or blank
+0080	1(b)	12	N
+0090	1(c)	12	N

Field Identification No.	Form Ref.	Length	Field Description
0100 Identification of Account - 2	1(a)	46	AN or blank
0110 Loss - 2	1(b)	12	'See 1st Occ.'
0120 Gain - 2	1(c)	12	'See 1st Occ.'
0130 Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140 Loss - 3	1(b)	12	'See 1st Occ.'
0150 Gain - 3	1(c)	12	'See 1st Occ.'
@0155 List of Transactions	Part I	6	"STMbnn" or blank
0160 Total Loss	2(b)	12	N
0170 Total Gain	2(c)	12	N
0180 Net Gain or Loss	3	12	N
@0190 Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200 Form 1099-B Adjustments	4(c)	12	N
0210 Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220 Net Section 1256 Contracts Loss	6(c)	12	N
0235 Combine Lines 5 and 6	7(c)	12	N
0240 Short-Term Capital Gain or Loss	8(c)	12	N
0250 Long-Term Capital Gain or Loss	9(c)	12	N
@0260 Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270 Description of Property (Losses) - 1	10(a)	80	AN, "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD, "STMbnn" or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis (Losses) - 1	10(e)	12	N
+0320	Losses from Straddles - 1	10(f)	12	N
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	12	N
0360	Description of Property (Losses) - 2	10(a)	80	AN or blank
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	80	AN, "STMbnn" or blank
*+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD, "STMbnn", or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
+0540	Gains - 1	12(f)	12	N
0560	Description of Property (Gains) - 2	12(a)	80	AN or blank
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N

Field Identification No.	Description	Form Ref.	Length	Field Description
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*0670	Description of Property (Unrecognized Gains) - 1	14(a)	80	AN, "STMbnn" or blank
*+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD, "STMbnn" or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	80	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14(a)	80	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14(b)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14(c)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0800	Cost or Other Basis As Adjusted - 3	14(d)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14(e)	12	'See 1st Occ.'
@0815	Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1163" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8082bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000004
0010		9	N
0020	1a	1	"X" or blank
0030	1b	1	NO ENTRY
0050	2a	1	"X" or blank
0060	2b	1	"X" or blank
0065	2c	1	"X" or blank
0070	2d	1	"X" or blank
0075	2e	1	"X" or blank
0080	3	9	N

Field Identification No.		Form Ref.	Length	Field Description
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0090	Name of Pass-Through Entity	4	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	4	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0110	City of Pass-Through Entity	4	22	A, Allowable special character is space
0120	State of Pass-Through Entity	4	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	4	12	N (left-justified)
0150	IRS Center Where Return is Filed	5	5	AN --
0160	Tax Year of Pass-Through Entity (from)	6	8	DT
0165	Tax Year of Pass-Through Entity (to)	6	8	DT
0170	Your Tax Year (from)	7	8	DT
0175	Your Tax Year (to)	7	8	DT
0180	Description of Inconsistent or AAR Items-1	8a	60	AN
0190	Amount of Item Box-1	8b	1	"X" or blank
0200	Treatment of Item Box-1	8b	1	"X" or blank
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	8c	12	N
0220	Amount you are Reporting-1	8d	12	N
0230	Difference between C & D-1	8e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0240	Description of Inconsistent or AAR Items-2	9a	60	AN or blank
0250	Amount of Item Box-2	9b	1	"X" or blank
0260	Treatment of Item Box-2	9b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	9c	12	N or blank
0280	Amount you are Reporting-2	9d	12	N or blank
0290	Difference between C & D-2	9e	12	N or blank
0300	Description of Inconsistent or AAR Items-3	10a	60	AN or blank
0310	Amount of Item Box-3	10b	1	"X" or blank
0320	Treatment of Item Box-3	10b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	10c	12	N or blank
0340	Amount you are Reporting-3	10d	12	N or blank
0350	Difference between C & D-3	10e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	11a	60	AN or blank
0370	Amount of Item Box-4	11b	1	"X" or blank
0380	Treatment of Item Box-4	11b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	11c	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0400	Amount you are Reporting-4	11d	12	N or blank
0410	Difference between C & D-4	11e	12	N or blank
*0420	Explanations-1	Part III	70	AN or "STMbnn"
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN

Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
		4	"2073" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	Value "FRMbbb"
0521		6	"8082bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
0524		1	blank
0525		7	N 0000001 - 0000004
0530	Part III	70	AN
0540	Part III	70	AN
0550	Part III	70	AN
0560	Part III	70	AN
0570	Part III	70	AN
0580	Part III	70	AN
0590	Part III	70	AN
0600	Part III	70	AN
0610	Part III	70	AN
0620	Part III	70	AN
0630	Part III	70	AN
0640	Part III	70	AN
0650	Part III	70	AN
0660	Part III	70	AN
0670	Part III	70	AN
0680	Part III	70	AN

Field Identification No.		Form Ref.	Length	Field Description
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0690	Explanations-17	Part III	70	AN
0700	Explanations-18	Part III	70	AN
0710	Explanations-19	Part III	70	AN
0720	Explanations-20	Part III	70	AN
0730	Explanations-21	Part III	70	AN
0740	Explanations-22	Part III	70	AN
0750	Explanations-23	Part III	70	AN
0760	Explanations-24	Part III	70	AN
0770	Explanations-25	Part III	70	AN
0780	Explanations-26	Part III	70	AN
0790	Explanations-27	Part III	70	AN
0800	Explanations-28	Part III	70	AN
0810	Explanations-29	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"2786" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	NO ENTRY
0020	Rev Rul, Rev Proc, etc-1	I	1(a)	35 AN
0030	Item or Group of Items-1	I	1(b)	50 AN
0040	Detailed Description of Items 1-1	I	1(c)	50 AN
0050	Detailed Description of Items 1-2	I	1(c)	50 AN
0060	Form or Schedule-1	I	1(d)	21 AN
0070	Line Number-1	I	1(e)	5 AN
0080	Amount-1	I	1(f)	12 N
0090	Rev Rul, Rev Proc, etc-2	I	2(a)	35 AN or blank
0100	Item or Group of Items-2	I	2(b)	50 AN or blank
0110	Detailed Description of Items 2-1	I	2(c)	50 AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I 3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Rev Rul, Rev Proc, etc-4	I 4(a)	35	AN or blank
0240	Item or Group of Items-4	I 4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I 4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I 4(c)	50	AN or blank
0270	Form or Schedule-4	I 4(d)	21	AN or blank
0280	Line Number-4	I 4(e)	5	AN or blank
0290	Amount-4	I 4(f)	12	N or blank
0300	Rev Rul, Rev Proc, etc-5	I 5(a)	35	AN or blank

Field Identification No.		Form Ref.		Length	Field Description
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0310	Item or Group of Items-5	I	5(b)	50	AN or blank
0320	Detailed Description of Items 5-1	I	5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I	5(c)	50	AN or blank
0340	Form or Schedule-5	I	5(d)	21	AN or blank
0350	Line Number-5	I	5(e)	5	AN or blank
0360	Amount-5	I	5(f)	12	N or blank
0370	Rev Rul, Rev Proc, etc-6	I	6(a)	35	AN or blank
0380	Item or Group of Items-6	I	6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I	6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I	6(c)	50	AN or blank
0410	Form or Schedule-6	I	6(d)	21	AN or blank
0420	Line Number-6	I	6(e)	5	AN or blank
0430	Amount-6	I	6(f)	12	N or blank
0440	Detailed Explanation 1-1	II	1	70	AN or blank
0450	Detailed Explanation 1-2	II	1	70	AN or blank
0460	Detailed Explanation 1-3	II	1	70	AN or blank
0470	Detailed Explanation 2-1	II	2	70	AN or blank
0480	Detailed Explanation 2-2	II	2	70	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0490	Detailed Explanation 2-3	II 2	70	AN or blank
0500	Detailed Explanation 3-1	II 3	70	AN or blank
0510	Detailed Explanation 3-2	II 3	70	AN or blank
0520	Detailed Explanation 3-3	II 3	70	AN or blank
0530	Detailed Explanation 4-1	II 4	70	AN or blank
0540	Detailed Explanation 4-2	II 4	70	AN or blank
0550	Detailed Explanation 4-3	II 4	70	AN or blank
0560	Detailed Explanation 5-1	II 5	70	AN or blank
0570	Detailed Explanation 5-2	II 5	70	AN or blank
0580	Detailed Explanation 5-3	II 5	70	AN or blank
0590	Detailed Explanation 6-1	II 6	70	AN or blank
0600	Detailed Explanation 6-2	II 6	70	AN or blank
0610	Detailed Explanation 6-3	II 6	70	AN or blank
0620	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0630	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0640	City of Pass-Through Entity	III 1	22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0650	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0660	Zip Code of Pass-Through Entity	III 1	12	N (left-justified)
0670	Identifying Number of Pass-Through Entity	III 2	9	N
0680	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0690	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0700	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0720		6	"FRMbbb"
0721		6	"8275bb"
0722		5	"PG02b"
0723		9	N (Primary SSN)
			Identification Number
0724		1	blank
0725		7	N 0000001 - 0000002
*0730	IV	70	AN or "STMbnn"
0740	IV	70	AN
0750	IV	70	AN
0760	IV	70	AN
0770	IV	70	AN
0780	IV	70	AN
0790	IV	70	AN
0800	IV	70	AN
0810	IV	70	AN
0820	IV	70	AN
0830	IV	70	AN
0840	IV	70	AN
0850	IV	70	AN
0860	IV	70	AN
0870	IV	70	AN
0880	IV	70	AN
			Explanations-1
			Explanations-2
			Explanations-3
			Explanations-4
			Explanations-5
			Explanations-6
			Explanations-7
			Explanations-8
			Explanations-9
			Explanations-10
			Explanations-11
			Explanations-12
			Explanations-13
			Explanations-14
			Explanations-15
			Explanations-16

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

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"2786" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	NO ENTRY
0020	Regulation Section-1	I 1(a)	35	AN
0030	Item or Group of Items-1	I 1(b)	50	AN
0040	Detailed Description of Items 1-1	I 1(c)	50	AN
0050	Detailed Description of Items 1-2	I 1(c)	50	AN
0060	Form or Schedule-1	I 1(d)	21	AN
0070	Line Number-1	I 1(e)	5	AN
0080	Amount-1	I 1(f)	12	N
0090	Regulation Section-2	I 2(a)	35	AN or blank
0100	Item or Group of Items-2	I 2(b)	50	AN or blank
0110	Detailed Description of Items 2-1	I 2(c)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I 3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Regulation Section-4	I 4(a)	35	AN or blank
0240	Item or Group of Items-4	I 4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I 4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I 4(c)	50	AN or blank
0270	Form or Schedule-4	I 4(d)	21	AN or blank
0280	Line Number-4	I 4(e)	5	AN or blank
0290	Amount-4	I 4(f)	12	N or blank
0300	Regulation Section-5	I 5(a)	35	AN or blank
0310	Item or Group of Items-5	I 5(b)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0320	Detailed Description of Items 5-1	I 5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I 5(c)	50	AN or blank
0340	Form or Schedule-5	I 5(d)	21	AN or blank
0350	Line Number-5	I 5(e)	5	AN or blank
0360	Amount-5	I 5(f)	12	N or blank
0370	Regulation Section-6	I 6(a)	35	AN or blank
0380	Item or Group of Items-6	I 6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I 6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I 6(c)	50	AN or blank
0410	Form or Schedule-6	I 6(d)	21	AN or blank
0420	Line Number-6	I 6(e)	5	AN or blank
0430	Amount-6	I 6(f)	12	N or blank
0440	Detailed Explanation 1-1	II 1	70	AN or blank
0450	Detailed Explanation 1-2	II 1	70	AN or blank
0460	Detailed Explanation 1-3	II 1	70	AN or blank
0470	Detailed Explanation 2-1	II 2	70	AN or blank
0480	Detailed Explanation 2-2	II 2	70	AN or blank
0490	Detailed Explanation 2-3	II 2	70	AN or blank
0500	Detailed Explanation 3-1	II 3	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0510	Detailed Explanation 3-2	II 3	70	AN or blank
0520	Detailed Explanation 3-3	II 3	70	AN or blank
0530	Detailed Explanation 4-1	II 4	70	AN or blank
0540	Detailed Explanation 4-2	II 4	70	AN or blank
0550	Detailed Explanation 4-3	II 4	70	AN or blank
0560	Detailed Explanation 5-1	II 5	70	AN or blank
0570	Detailed Explanation 5-2	II 5	70	AN or blank
0580	Detailed Explanation 5-3	II 5	70	AN or blank
0590	Detailed Explanation 6-1	II 6	70	AN or blank
0600	Detailed Explanation 6-2	II 6	70	AN or blank
0610	Detailed Explanation 6-3	II 6	70	AN or blank
0620	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0630	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0640	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0650	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0660	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)

Field Identification No.		Form Ref.	Length	Field Description
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0670	Identifying Number of Pass-Through Entity	III 2	9	N
0680	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0690	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0700	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0720		6	"FRMbbb"
0721		6	"8275Rb"
0722		5	"PG02b"
0723		9	N (Primary SSN)
0724		1	Blank
0725		7	N 0000001 - 0000002
*0730	IV	70	AN or "STMbnn"
0740	IV	70	AN
0750	IV	70	AN
0760	IV	70	AN
0770	IV	70	AN
0780	IV	70	AN
0790	IV	70	AN
0800	IV	70	AN
0810	IV	70	AN
0820	IV	70	AN
0830	IV	70	AN
0840	IV	70	AN
0850	IV	70	AN
0860	IV	70	AN
0870	IV	70	AN
0880	IV	70	AN

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

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1593" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8283bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0007	Reserved BMF Use		9	NO ENTRY
*0010	Donee Organization A	1A(a)	35	AN or "STMbnn"
+0015	Street Address A	1A(a)	35	AN
*+0019	City A	1A(a)	22	AN or "STMbnn"
+0023	State A	1A(a)	2	A
+0027	Zip Code A	1A(a)	12	N (left-justified)
*+0030	Descrip of Prop A	1A(b)	80	AN or "STMbnn"
*+0033	Vehicle Year	1A(b)	6	DT (YYYYbb) or "STMbnn" or blank
+0035	Contribution Date A	1A(c)	8	DT
+0040	Date Acquired A	1A(d)	6	DT or VAROUS
+0045	How Acquired A	1A(e)	9	AN
+0050	Cost or Basis A	1A(f)	12	N
+0055	Fair Market Value A	1A(g)	12	N
+0060	Qualified Conservation or Reduced FMV Contribution	1A(g)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+0065	Method Used A	1A(h)	20	AN
0075	Donee Organization B	1B(a)	35	AN
0077	Street Address B	1B(a)	35	AN
0079	City B	1B(a)	22	AN
0081	State B	1B(a)	2	A
0083	Zip Code B	1B(a)	12	N (left-justified)
0085	Descrip of Prop B	1B(b)	80	AN
0087	Vehicle Year	1B(b)	6	DT (YYYYbb)
0090	Contribution Date B	1B(c)	8	DT
0095	Date Acquired B	1B(d)	6	DT (YYYYMM) or VAROUS
0100	How Acquired B	1B(e)	9	AN
0105	Cost or Basis B	1B(f)	12	N
0110	Fair Market Value B	1B(g)	12	N
0115	Qualified Conservation or Reduced FMV Contribution	1B(g)	1	"X" or blank
0120	Method used B	1B(h)	20	AN
0130	Donee Organization C	1C(a)	35	AN
0132	Street Address C	1C(a)	35	AN
0134	City C	1C(a)	22	AN
0136	State C	1C(a)	2	A
0138	Zip Code C	1C(a)	12	N (left-justified)
0140	Descrip of Prop C	1C(b)	80	AN
0143	Vehicle Year	1C(b)	6	DT (YYYYbb)
0145	Contribution Date C	1C(c)	8	DT
0150	Date Acquired C	1C(d)	6	DT (YYYYMM) or VAROUS

Field No.	Identification	Form Ref.	Length	Field Description
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0155	How Acquired C	1C(e)	9	AN
0160	Cost or Basis C	1C(f)	12	N
0165	Fair Market Value C	1C(g)	12	N
0170	Qualified Conservation or Reduced FMV Contribution	1C(g)	1	"X" or blank
0180	Method Used C	1C(h)	20	AN
0200	Donee Organization D	1D(a)	35	AN
0205	Street Address D	1D(a)	35	AN
0209	City D	1D(a)	22	AN
0213	State D	1D(a)	2	A
0217	Zip Code D	1D(a)	12	N (left-justified)
0220	Descrip of Prop D	1D(b)	80	AN
0225	Vehicle Year	1D(b)	6	DT (YYYYbb)
0230	Contribution Date D	1D(c)	8	DT
0240	Date Acquired D	1D(d)	6	DT (YYYYMM) or VARIOUS
0250	How Acquired D	1D(e)	9	AN
0260	Cost or Basis D	1D(f)	12	N
0270	Fair Market Value D	1D(g)	12	N
0280	Qualified Conservation or Reduced FMV Contribution	1D(g)	1	"X" or blank
0290	Method Used D	1D(h)	20	AN
0310	Donee Organization E	1E(a)	35	AN
0315	Street Address E	1E(a)	35	AN
0319	City E	1E(a)	22	AN
0323	State E	1E(a)	2	A

Field Identification No.		Form Ref.	Length	Field Description
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0327	Zip Code E	1E(a)	12	N (left-justified)
0330	Descrip of Prop E	1E(b)	80	AN
0335	Vehicle Year	1E(b)	6	DT (YYYYbb)
0340	Contribution Date E	1E(c)	8	DT
0350	Date Acquired E	1E(d)	6	DT (YYYYMM) or VARIOUS
0360	How Acquired E	1E(e)	9	AN
0370	Cost or Basis E	1E(f)	12	N
0380	Fair Market Value E	1E(g)	12	N
0390	Qualified Conservation or Reduced FMV Contribution	1E(g)	1	"X" or blank
0400	Method Used E	1E(h)	20	AN
@0403	Qualified Conservation or FMV Statement		6	"STMbnn" or blank
0406	Form 1098C Received Indicator	I	1	"X" or blank
0409	Equivalent Contemporaneous Ack Received Indicator	I	1	"X" or blank
@0412	Equivalent Contemporaneous Ack Stmnt	I	6	"STMbnn" or blank
0415	Reserved BMF Use	1	6	NO ENTRY
0418	Reserved BMF Use	2a	1	NO ENTRY
*0420	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0430	Amount This Year	2b(1)	12	N
+0440	Amount Prior Year	2b(2)	12	N
+0450	Name Donee	2c	35	AN
*+0460	Number & Street	2c	35	AN or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+0470	City	2c	22	AN
+0473	State	2c	2	A
+0476	Zip Code	2c	12	N
*+0480	Place Kept	2d	25	AN or "STMBnn"
+0490	Name of Person	2e	35	AN
0500	Restriction Yes	3a	1	"X" or blank
@0510	Restriction Statement	3a	6	"STMBnn" or blank
0520	Restriction No	3a	1	"X" or blank
0530	Give Rights Yes	3b	1	"X" or blank
@0540	Give Rights Yes Statement	3b	6	"STMBnn" or blank
0550	Give Rights No	3b	1	"X" or blank
0560	Restriction on Use Yes	3c	1	"X" or blank
@0570	Restriction on Use Statement	3c	6	"STMBnn" or blank
0580	Restriction on Use No	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1195" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0590 Record ID		6	"FRMbbb"
0591 Form Number		6	"8283bb"
0592 Page Number		5	"PG02b"
0593 Taxpayer Identification Number		9	N (Primary SSN)
0594 Filler		1	blank
0595 Form Occurrence Number		7	N 0000001 - 0000004
0610 BMF Use Only		9	NO ENTRY
0620 Form 1098C Received Indicator	I	1	"X" or blank
0625 Equivalent Contemporaneous Ack Received Indicator	I	1	"X" or blank
@0630 Equivalent Contemporaneous Ack Stmnt	I	6	"STMbnn" or blank
0641 Property Type-Art \$20,000 or More	4	1	"X" or blank
0642 Other Real Estate	4	1	"X" or blank
0643 Securities	4	1	"X" or blank
0644 Equipment	4	1	"X" or blank
0645 Property Type-Art Less Than \$20,000	4	1	"X" or blank
0646 Collectibles	4	1	"X" or blank
0647 Qualified Conservation Contribution	4	1	"X" or blank
0648 Property Type-Other	4	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0649	Intellectual Property	4	1	"X" or blank
*0650	Descrip of Prop (A)	5A(a)	80	AN or "STMbnn"
*+0651	Vehicle Year	5A(a)	6	DT (YYYYbb) or "STMbnn" or blank
+0652	Summary Condition (A)	5A(b)	30	AN
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT (YYYYMM)
+0675	How Acquired (A)	5A(e)	11	AN
+0680	Cost or Basis (A)	5A(f)	12	N
*+0690	Bargain Sale (A)	5A(g)	12	N or "STMbnn"
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave. Trdg. Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	80	AN
0721	Vehicle Year	5B(a)	6	DT (YYYYbb)
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT (YYYYMM)
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	80	AN
0791	Vehicle Year	5C(a)	6	DT (YYYYbb)

Field No.	Identification	Form Ref.	Length	Field Description
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0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT (YYYYMM)
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg. Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	80	AN
0865	Vehicle Year	5D(a)	6	DT (YYYYbb)
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT (YYYYMM)
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	80	AN
0965	Appraiser Signature	III	35	AN
0975	Appraiser Title	III	22	AN
0985	Date Signed	III	8	DT (YYYYMMDD)

Field Identification No.		Form Ref.	Length	Field Description
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0995	Business Address	III	35	AN
1005	Identifying Number	III	9	N
1015	City	III	22	AN
1017	State	III	2	A
1019	Zip Code	III	12	N (left justified)
1025	Date Received	IV	8	DT
1027	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
1033	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
1035	Donee Name	IV	35	AN
1045	Employer ID	IV	9	N
1055	Number & Street	IV	35	AN
1065	City	IV	22	AN
1075	State	IV	2	A
1085	Zip Code	IV	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0245" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8379bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0015	1	4	NO ENTRY
0025	2	1	"X" or blank Yes Box
0035	2	1	"X" or blank No Box
0045	3	1	"X" or blank to Pay Past Due Debts Yes Box
0055	3	1	"X" or blank to Pay Past Due Debts No Box
0065	4	1	"X" or blank to Pay Past Due Amount Yes Box
0075	4	1	"X" or blank to Pay Past Due Amount No Box
0085	5	1	"X" or blank State - Yes Box
0095	5	1	"X" or blank State - No Box

Field Identification No.		Form Ref.	Length	Field Description
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0096	Community Property State Abbreviation for Arizona	5	2	"AZ" or blank (More than one state may apply on Line 5)
0097	Community Prop. State Abbreviation for California	5	2	"CA" or blank (More than one state may apply on Line 5)
0098	Community Property State Abbreviation for Idaho	5	2	"ID" or blank (More than one state may apply on Line 5)
0099	Community Prop. State Abbreviation for Louisiana	5	2	"LA" or blank (More than one state may apply on Line 5)
0101	Community Property State Abbreviation for Nevada	5	2	"NV" or blank (More than one state may apply on Line 5)
0102	Community Prop. State Abbreviation for New Mexico	5	2	"NM" or blank (More than one state may apply on Line 5)
0103	Community Property State Abbreviation for Texas	5	2	"TX" or blank (More than one state may apply on Line 5)
0104	Community Prop. State Abbreviation for Washington	5	2	"WA" or blank (More than one state may apply on Line 5)
0105	Community Prop. State Abbreviation for Wisconsin	5	2	"WI" or blank (More than one state may apply on Line 5)
0106	Payments Made and Reported Yes Box	6	1	"X" or blank
0115	Payments Made and Reported No Box	6	1	"X" or blank
0125	Earned Income Yes Box	7	1	"X" or blank
0135	Earned Income No Box	7	1	"X" or blank
0145	Claim EIC or Additional Child Tax Credit Yes Box	8	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0152	Claim EIC or Additional Child Tax Credit No Box	8	1	"X" or blank
0153	Claim Refundable Tax Credit Yes Box	9	1	"X" or blank
0154	Claim Refundable Tax Credit No Box	9	1	"X" or blank
0155	Name Shown First on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0157	First Social Security Number	10	9	N
0159	First Injured Spouse Box	10	1	"X" or blank
0170	Name Shown Second on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0171	Second Social Security Number	10	9	N
0172	Second Injured Spouse Box	10	1	"X" or blank
0173	Divorced/Separated Box	11	1	"X" or blank
0174	Address - Yes Box	12	1	"X" or blank
0175	Address - No Box	12	1	"X" or blank
0176	Street Address	12	35	AN. Allowable special characters are space, slash and hyphen
0177	City	12	22	AN. Allowable special character is space
0178	State Abbreviation	12	2	A (Standard Postal State Abbreviations)
0179	Zip Code	12	12	N (left-justified)
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0733" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0181	Record ID		6	"FRMbbb"
0182	Form Number		6	"8379bb"
0183	Page Number		5	"PG02b"
0184	Taxpayer Identification Number		9	N (Primary SSN)
0185	Filler		1	blank
0186	Form Occurrence Number		7	N 0000001
0188	Wages - Joint Return	13aa	12	N
0190	Wages - Injured Spouse	13ab	12	N
0200	Wages - Other Spouse	13ac	12	N
0210	Total Other Income - Joint Return	13ba	12	N
0220	Total Other Income - Injured Spouse	13bb	12	N
0230	Total Other Income - Other Spouse	13bc	12	N
*0240	Other Income Type 1	13b	30	AN, "STMbnn" or blank
+0250	Other Income Type 1 Amount - Joint Return	13ba	12	N
+0260	Other Income Type 1 Amount - Injured Spouse	13bb	12	N
+0270	Other Income Type 1 Amount - Other Spouse	13bc	12	N
0280	Other Income Type 2	13b	30	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0290	Other Income Type 2 Amount - Joint Return	13ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	13bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	13bc	12	N
0320	Other Income Type 3	13b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	13ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	13bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	13bc	12	N
0360	Other Income Type 4	13b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	13ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	13bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	13bc	12	N
0400	Other Income Type 5	13b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	13ba	12	N
0420	Other Income Type 5 Amount - Injured Spouse	13bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	13bc	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0440	Other Income Type 6	13b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	13ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	13bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	13bc	12	N
0480	Adjustments to Income - Joint Return	14a	12	N
0490	Adjustments to Income - Injured Spouse	14b	12	N
0500	Adjustments to Income - Other Spouse	14c	12	N
0540	Standard or Itemized Deduction - Joint Return	15a	12	N
0550	Standard or Itemized Deduction - Injured Spouse	15b	12	N
0560	Standard or Itemized Deduction - Other Spouse	15c	12	N
0570	Exemptions - Joint Return	16a	2	N
0580	Exemptions - Injured Spouse	16b	2	N
0590	Exemptions - Other Spouse	16c	2	N
0600	Credits - Joint Return	17a	12	N
0610	Credits - Injured Spouse	17b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0620	Credits - Other Spouse	17c	12	N
0630	Other Taxes - Joint Return	18a	12	N
0640	Other Taxes - Injured Spouse	18b	12	N
0650	Other Taxes - Other Spouse	18c	12	N
0660	Federal Income Tax Withheld - Joint Return	19a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	19b	12	N
0680	Federal Income Tax Withheld - Other Spouse	19c	12	N
0690	Estimated Tax Payments - Joint Return	20a	12	N
0700	Estimated Tax Payments - Injured Spouse	20b	12	N
0710	Estimated Tax Payments - Other Spouse	20c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0421" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8396bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020		9	N
0030		35	AN Allowable special characters are space, slash, hyphen and literal "NONE"
0040		22	A Allowable special character is space.
0050		2	A (Standard Postal State Abbreviations)
0060		12	N (Left-justified)
0062		35	AN
0064		22	AN
0066		8	DT
0070	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
0080	Certificate Credit Rate	2	6	R	
0090	Mortgage Interest Offset	3	12	N	
0100	Three-Year Previous Carryforward Credit	4	12	N	
0110	Two-Year Previous Carryforward Credit	5	12	N	
0120	Prior Year Carryforward Credit	6	12	N	
0130	Total Previous Carryforward Credit I	7	12	N	
0140	Credit Limit Worksheet Amount	8	12	N	
0170	Current Year Mortgage Interest Credit	9	12	N	-- --
0180	Interest Offset/Oldest Carryforward Credit Combine	10	12	N	
0190	Total Previous Carryforward Credit II	11	12	N	
0200	Previous Carryforward Credit Offset	12	12	N	
0210	Tentative Two-Year Carryforward Credit	13	12	N	
0220	Next Year's Two-Year Carryforward Credit	14	12	N	
0230	Tentative Three-Year Carryforward Credit	15	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0240	Next Year's Three-Year Carryforward Credit	16	12	N
0250	Next Year's Prior Year Carryforward Credit	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0331" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8582bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
0020	1b	12	N
0030	1c	12	N
0035	1d	12	N
0040	2a	12	N
0045	2b	12	N
0050	2c	12	N
0055	3a	12	N
0060	3b	12	N
0065	3c	12	N
0070	3d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Passive Activity Income/Loss	4	12	N
0090	Loss Limit	5	12	N
0095	Special Allowance Exclusion	6	12	N
0105	Modified Adjusted Gross Income	7	12	N
0115	Special Allowance Base	8	12	N
0125	Special Allowance Limit	9	12	N
0135	Special Allowance for Rental Activity	10	12	N
0140	Standard Allowance	11	12	N
0150	Amount of Rental Activity Allowance	12	12	N
0160	Net Allowance	13	12	N
0170	Final Commercial Revitalization Deduction	14	12	N
0230	Total Net Income	15	12	N
0235	Total Losses Allowed	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1994" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0240 Record ID		6	"FRMbbb"
0241 Form Number		6	"8582bb"
0242 Page Number		5	"PG02b"
0243 Taxpayer Identification Number		9	N (Primary SSN)
0244 Filler		1	blank
0245 Form Occurrence Number		7	N 0000001
0247 Reserved for Form 1041 Use	W1	6	Blank
*0250 Name of Activity 1	W1	20	AN or "STMbnn"
+0260 Net Income 1	W1-(a)	12	N
+0270 Net Loss 1	W1-(b)	12	N
+0280 Unallowed Loss 1	W1-(c)	12	N
+0290 Overall Gain 1	W1-(d)	12	N
+0300 Overall Loss 1	W1-(e)	12	N
0310 Name of Activity 2	W1	20	AN
0320 Net Income 2	W1-(a)	12	N
0330 Net Loss 2	W1-(b)	12	N
0340 Unallowed Loss 2	W1-(c)	12	N
0350 Overall Gain 2	W1-(d)	12	N
0360 Overall Loss 2	W1-(e)	12	N
0370 Name of Activity 3	W1	20	AN
0380 Net Income 3	W1-(a)	12	N
0390 Net Loss 3	W1-(b)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description	
0400	Unallowed Loss 3	W1-(c)	12	N	
0410	Overall Gain 3	W1-(d)	12	N	
0420	Overall Loss 3	W1-(e)	12	N	
0430	Name of Activity 4	W1	20	AN	
0440	Net Income 4	W1-(a)	12	N	
0450	Net Loss 4	W1-(b)	12	N	
0460	Unallowed Loss 4	W1-(c)	12	N	
0470	Overall Gain 4	W1-(d)	12	N	
0480	Overall Loss 4	W1-(e)	12	N	
0490	Name of Activity 5	W1	20	AN	
0500	Net Income 5	W1-(a)	12	N	
0510	Net Loss 5	W1-(b)	12	N	
0520	Unallowed Loss 5	W1-(c)	12	N	
0530	Overall Gain 5	W1-(d)	12	N	
0540	Overall Loss 5	W1-(e)	12	N	
0550	Total Net Income	W1-(a)	12	N	
0560	Total Net Loss	W1-(b)	12	N	
0570	Total Unallowed	W1-(c)	12	N	
0590	Reserved for Form 1041 Use	W2	6	Blank	
*0600	Name of Activity 1	W2	20	AN or "STMbnn"	
+0610	Current Year Deductions 1	W2-(a)	12	N	
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N	
+0630	Overall Loss 1	W2-(c)	12	N	
0640	Name of Activity 2	W2	20	AN	

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0650	Current Year Deductions 2	W2-(a)	12	N	
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N	
0670	Overall Loss 2	W2-(c)	12	N	
0680	Name of Activity 3	W2	20	AN	
0690	Current Year Deductions 3	W2-(a)	12	N	
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N	
0710	Overall Loss 3	W2-(c)	12	N	
0720	Name of Activity 4	W2	20	AN	
0730	Current Year Deductions 4	W2-(a)	12	N	
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N	
0750	Overall Loss 4	W2-(c)	12	N	
0760	Total Current Year Deductions	W2-(a)	12	N	
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N	
0890	Reserved for Form 1041 Use	W3	6	Blank	
*0900	Name of Activity 1	W3	20	AN or "STMbnn"	
+0910	Net Income 1	W3-(a)	12	N	
+0920	Net Loss 1	W3-(b)	12	N	
+0930	Unallowed Loss 1	W3-(c)	12	N	
+0940	Overall Gain 1	W3-(d)	12	N	
+0950	Overall Loss 1	W3-(e)	12	N	
0960	Name of Activity 2	W3	20	AN	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N
1550	Total Unallowed Loss	W3-(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1555	Reserved for Form 1041 Use	W4	6	Blank
*1560	Name of Activity 1	W4	25	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	20	AN
+1580	Loss 1	W4(a)	12	N
+1590	Ratio 1	W4(b)	6	R
+1600	Income and Special Allowance 1	W4(c)	12	N
*+1610	Loss Minus Income 1	W4(d)	12	N or "STMbnn" or blank
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	25	AN
1750	Form or Schedule Reported on 4	W4	20	AN
1760	Loss 4	W4(a)	12	N
1770	Ratio 4	W4(b)	6	R

Field No.	Identification	Form Ref.	Length	Field Description
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1780	Income and Special Allowance 4	W4(c)	12	N
1790	Loss Minus Income 4	W4(d)	12	N
1800	Name of Activity 5	W4	25	AN
1810	Form or Schedule Reported on 5	W4	20	AN
1820	Loss 5	W4(a)	12	N
1830	Ratio 5	W4(b)	6	R
1840	Income and Special Allowance 5	W4(c)	12	N
1850	Loss Minus Income 5	W4(d)	12	N
1860	Total Loss	W4(a)	12	N
1870	Total Income and Special Allowance	W4(c)	12	N
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5(a)	12	N
+1930	Ratio 1	W5(b)	6	R
+1940	Unallowed Loss 1	W5(c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5(a)	12	N
1980	Ratio 2	W5(b)	6	R

Field Identification No.		Form Ref.	Length	Field Description
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1990	Unallowed Loss 2	W5(c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5(a)	12	N
2030	Ratio 3	W5(b)	6	R
2040	Unallowed Loss 3	W5(c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5(a)	12	N
2080	Ratio 4	W5(b)	6	R
2090	Unallowed Loss 4	W5(c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5(a)	12	N
2130	Ratio 5	W5(b)	6	R
2140	Unallowed Loss 5	W5(c)	12	N
2150	Total Loss	W5(a)	12	N
2155	Total Unallowed Loss	W5(c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0746" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2160 Record ID		6	"FRMbbb"
2161 Form Number		6	"8582bb"
2162 Page Number		5	"PG03b"
2163 Taxpayer Identification Number		9	N (Primary SSN)
2164 Filler		1	blank
2165 Form Occurrence Number		7	N 0000001
2167 Reserved for Form 1041 Use	W6	6	Blank
*2170 Name of Activity 1	W6	20	AN or "STMbnn"
+2180 Form or Schedule Reported on 1	W6	10	AN
+2190 Loss 1	W6(a)	12	N
+2200 Unallowed Loss 1	W6(b)	12	N
+2210 Allowed Loss 1	W6(c)	12	N
2220 Name of Activity 2	W6	20	AN
2230 Form or Schedule Reported on 2	W6	10	AN
2240 Loss 2	W6(a)	12	N
2250 Unallowed Loss 2	W6(b)	12	N
2260 Allowed Loss 2	W6(c)	12	N
2270 Name of Activity 3	W6	20	AN
2280 Form or Schedule Reported on 3	W6	10	AN
2290 Loss 3	W6(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2300	Unallowed Loss 3	W6(b)	12	N
2310	Allowed Loss 3	W6(c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6(a)	12	N
2350	Unallowed Loss 4	W6(b)	12	N
2360	Allowed Loss 4	W6(c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6(a)	12	N
2400	Unallowed Loss 5	W6(b)	12	N
2410	Allowed Loss 5	W6(c)	12	N
2420	Total Loss	W6(a)	12	N
2430	Total Unallowed Loss	W6(b)	12	N
2440	Total Allowed Loss	W6(c)	12	N
2445	Reserved for Form 1041 Use	W7	6	Blank
*2458	Name of Activity	W7	25	AN or "STMbnn"
*2461	Form or Schedule Name 1	W7-1	20	AN or "STMbnn"
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N
+2510	Ratio 1	W7-1c(c)	6	R
+2520	Unallowed Loss 1	W7-1c(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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*+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N or "STMbnn"
2541	Form or Schedule Name 2	W7-2	20	AN
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N
2590	Ratio 2	W7-1c(c)	6	R
2600	Unallowed Loss 2	W7-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620	Form or Schedule Name 3	W7-3	20	AN
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N
2670	Ratio 3	W7-1c(c)	6	R
2680	Unallowed Loss 3	W7-1c(d)	12	N
2690	Allowed Loss 3	W7-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W7(b)	12	N
2710	Total Unallowed Loss	W7(d)	12	N
2720	Total Allowed Loss	W7(e)	12	N
2730	Reserved for Form 1041 use	W7	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0355" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8582CR"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
			Rental Real Estate Credits from Worksheet 1, Col a
0020	1b	12	N
			PY Unallowed Credits from Worksheet 1, Col b
0030	1c	12	N
			Total Rental Real Estate Credits
0040	2a	12	N
			Rehabilitation Credits from Worksheet 2, Col a
0050	2b	12	N
			Rehabilitation PY Credits from Worksheet 2, Col b
0060	2c	12	N
			Total Rehabilitation Credits
0070	3a	12	N
			Low-Income Housing Credits from Worksheet 3, Col a
0080	3b	12	N
			Low-Income Housing PY Credits, Worksheet 3, Col b

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter \$150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0203	Amount from Line 10 of Form 8582	13a	12	N
0206	Amount from Line 14 of Form 8582	13b	12	N
0210	Special Allowance for Rental Activity	13c	12	N
0220	Subtract Line 13c from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0447" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"8582CR"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Total Net Credits	17	12	N
0270	Smaller of Line 8 or Line 15	18	12	N
0280	Subtract Line 18 from Line 17	19	12	N
0290	Smaller of Line 2c or Line 19	20	12	N
0300	Enter \$250,000	21	12	N
0310	Modified Adjusted Gross Income	22	12	N
0320	Subtract Line 22 from Line 21	23	12	N
0330	Multiply Line 23 by 50%	24	12	N
0333	Amount from Line 10 of Form 8582	25a	12	N
0336	Amount from Line 14 of Form 8582	25b	12	N
0340	Special Allowance for Rental Activity	25c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Subtract Line 25c from Line 24	26	12	N
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0278" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8586bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	3	N
			Number of Forms 8609-A Attached before 2008
@0025	1	6	"STMbnn" or blank
			Multiple BLDG Project Schedule before 2008
0050	2	1	"X" or blank
			Decrease in the QLFY Basis - Yes Box
0060	2	1	"X" or blank
			Decrease in the QLFY Basis - No Box
*0070	2(i)	9	AN or "STMbnn"
			BLDG ID Number - BIN1
+0080	2(ii)	9	AN
			BLDG ID Number - BIN2
+0090	2(iii)	9	AN
			BLDG ID Number - BIN3
+0100	2(iv)	9	AN
			BLDG ID Number - BIN4
@0105	3	6	"STMbnn" or blank
			CR ATTR to more than one BLDG Sch

Field Identification No.		Form Ref.	Length	Field Description
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0110	Current Year Credit before 2008	3	12	N
0120	LIHC from PARTS/S Corps, Estates before 2008	4	12	N
0130	Add Lines 3 and 4	5	12	N
0140	Allocated to Beneficiaries	6	12	NO ENTRY
0150	Estate and Trust	7	12	NO ENTRY
0160	Number of Forms 8609-A Attached after 2007	8	3	N
@0165	Multiple BLDG Project Schedule after 2007	8	6	"STMbnn" or blank
0190	DECR in the QLFY Basis - Yes Box	9	1	"X" or blank
0200	DECR in the QLFY Basis - No Box	9	1	"X" or blank
*0210	BLDG ID Number - BIN1	9(i)	9	AN or "STMbnn"
+0220	BLDG ID Number - BIN2	9(ii)	9	AN
+0230	BLDG ID Number - BIN3	9(iii)	9	AN
+0240	BLDG ID Number - BIN4	9(iv)	9	AN
@0250	CR ATTR to more than one BLDG Sch after 2007	10	6	"STMbnn" or blank
0260	Current Year Credit after 2007	10	12	N
0270	LIHC after 2007 from PARTS/S CORP	11	12	N
0280	Add Lines 10 and 11	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
0360	Allocated to Beneficiaries of Estate or Trust	13	12	NO ENTRY
0370	Estate and Trust	14	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8594bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0020	Buyer		1	"X" or blank
0030	Seller		1	"X" or blank
0040	Name of Other Party to Transaction	I 1	35	AN
0050	Other Party's Identification Number	I 1	9	N
0060	Address	I 1	35	AN
0070	City	I 1	22	AN
0080	State	I 1	2	AN
0090	Zip Code	I 1	12	N
0100	Sale Date	I 2	8	YYYYMMDD
0110	Total Sales Price	I 3	12	N
0120	Assets Transferred Market Value Class I	II 4	12	N
0130	Assets Transferred Sales Price Class I	II 4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0140	Assets Transferred Market Value Class II	II 4	12	N
0150	Assets Transferred Sales Price Class II	II 4	12	N
0160	Assets Transferred Market Value Class III	II 4	12	N
0170	Assets Transferred Sales Price Class III	II 4	12	N
0180	Assets Transferred Market Value Class IV	II 4	12	N
0190	Assets Transferred Sales Price Class IV	II 4	12	N
0200	Assets Transferred Market Value Class V	II 4	12	N
0210	Assets Transferred Sales Price Class V	II 4	12	N
0220	Assets Transferred Market Value Class VI & VII	II 4	12	N
0230	Assets Transferred Sales Price Class VI & VII	II 4	12	N
0240	Total Assets Transferred Market Value	II 4	12	N
0250	Total Assets Transferred Sales Price	II 4	12	N
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank
0270	Purchaser/Seller Provide for an Allocation - No	II 5	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0280	Are Aggregate Fair Market Values Listed - Yes	II 5	1	"X" or blank
0290	Are Aggregate Fair Market Values Listed - No	II 5	1	"X" or blank
0300	In Connection with a Purchase - Yes	II 6	1	"X" or blank
0310	In Connection with a Purchase - No	II 6	1	"X" or blank
@0315	Attach a Schedule of Agreement	II 6	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0320	Record ID		6	"FRMbbb"
0321	Form Number		6	"8594bb"
0322	Page Number		5	"PG02b"
0323	Taxpayer Identification Number		9	N (Primary SSN)
0324	Filler		1	blank
0325	Form Occurrence Number		7	N 0000001
*0330	Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340	Supplemental Stmt Allocation Sales Price Class I	III 8	12	N
0350	Supplemental Stmt Increase/Decrease Class I	III 8	12	N
0360	Supplemental Stmt Redetermined Allocation Class I	III 8	12	N
0370	Supplemental Stmt Allocation Sales Price Class II	III 8	12	N
0380	Supplemental Stmt Increase/Decrease Class II	III 8	12	N
0390	Supplemental Stmt Redetermined Allocation Class II	III 8	12	N
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N
0520	Total Assets Allocation of Sales Price	III 8	12	N
0530	Total Assets Redetermined Allocation	III 8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0540	Reason(s) for Increase	III 9	70	AN, "STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0297" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8606bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0009		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
			Nondeductible IRA Name
0010		9	N
			SSN of Taxpayer with IRAs
0100	1	12	N
			Current Tax Year Nondeductible Contrib.
0105	2	12	N
			IRA Basis for Prior Years
0162	3	12	N
			Total IRA Value
0164	4	12	N
			Post Tax Year Contributions
0166	5	12	N
			Tax Year Net Basis
0170	6	12	N
			Current Tax Year IRAs plus Rollovers
0180	7	12	N
			Current TY IRA Distributions
0185	8	12	N
			Net Amount Converted

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N
0225	Tax Year Basis Ratio	10	6	R
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N
0250	Total Non Taxable Portion of Withdrawals	13	12	N
0260	Total IRA Basis	14	12	N
0275	Taxable Amount	15	12	N
0280	Total IRA Conversion Amount	16	12	N
0290	IRA Basis	17	12	N
0300	Taxable IRA Conversion Amount	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0403" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0330		6	Record ID "FRMbbb"
0331		6	Form Number "8606bb"
0332		5	Page Number "PG02b"
0333		9	Taxpayer Identification Number N (Primary SSN)
0334		1	Filler blank
0335		7	Form Occurrence Number N 0000001 - 0000002
0355	19	12	TY Roth IRA Withdrawals Not including Rollovers N
0361	20	12	Qualified First-Time Homebuyer Expenses N
0370	21	12	Subtract Line 20 from Line 19 N
0376	22	12	Roth IRA Contributions Basis N
0381	23	12	Subtract Line 22 from Line 21 N
0385	24	12	Basis in Conversions from QRP to a Roth IRA N

Field Identification No.		Form Ref.	Length	Field Description
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				--
0510	Subtract Line 24 from Line 23	25	12	N
0515	Total of Lines Specified from PY Form 8606	26	12	N
0520	Smaller of Line 23 or Line 24	27	12	N
0525	Portion of Line 24 Converted before Prior TY	28	12	N or blank
0530	Subtract Line 28 from Line 27	29	12	N
0535	Amount from PY Form 8606 Line 33	30	12	N or blank
0540	Subtract Line 30 from Line 26	31	12	N
0542	Smaller of Line 29 or Line 31	32	12	N
0544	Total of Specified Lines from PY Form 8606	33	12	N
0546	Add Lines 32 and 33	34	12	N
0548	Smaller of Line 31 or Line 34	35	12	N
0550	Taxable Amount	36	12	N
0560	Add Lines 30 and 35	37	12	N
0570	Amount Subject to Tax Next TY	38	12	N
0580	Amount from TY Box 10 Form 1099-R	39	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0590	Total of Lines Specified from PY Form 8606	40	12	N
0600	Amount from PY Line 3 DRAIA Roth Worksheet F8606	41	12	N or blank
0610	Subtract Line 41 from Line 40	42	12	N
0620	Smaller of Line 39 or Line 42	43	12	N
0630	Amount from Line 25a of PY Form 8606	44	12	N
0640	Add Lines 43 and 44	45	12	N
0650	Taxable Amount Certain Distributions	46	12	N
0660	Add Lines 41 and 45	47	12	N
0670	Amount Subject to Tax Next TY	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0267" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8609Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000010
0010		9	Identifying Number NO ENTRY
0020	A	9	Building Identification Number (BIN) AN
0030	B	1	New or Existing Building Box "X" or blank
0040	B	1	Rehabilitation Expenditures Box "X" or blank
0050	C	1	Have Form 8609 - Yes "X" or blank
0060	C	1	Have Form 8609 - No "X" or blank
0070	D	1	Building Qualified Low-Income - Yes "X" or blank
0080	D	1	Building Qualified Low-Income - No "X" or blank
0090	E	1	Decrease in Qualified Basis - Yes "X" or blank
0100	E	1	Decrease in Qualified Basis - No "X" or blank
0200	1	12	Eligible Basis of Building N

Field Identification No.		Form Ref.	Length	Field Description
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0210	Low-Income Portion	2	6	R
0220	Qualified Basis of Low-Income Building	3	12	N
0230	Part-Year Adjustment	4	12	N
0240	Credit Percentage	5	6	R
0250	Qualified Basis or Adjustment x Percent	6	12	N
0260	Additions to Qualified Basis	7	12	N
0270	Part-Year Adjustment	8	12	N
0280	Credit Percentage 2	9	6	R
0290	Additions or Part- Year Adjust x Percent 2	10	12	N
0300	Section 42(f)(3)(B) Modification	11	12	N
0310	Sum of Previous Two Lines	12	12	N
0320	Credit before Reduction	13	12	N
0330	Disallowed Credit	14	12	N
0340	Credit for Building for Tax Year	15	12	N
0350	Taxpayer's Share of Credit	16	12	N
0360	Adjustments	17	12	N
0370	Taxpayer's Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0435" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8611bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Address of Building	C	35	AN
0030	City of Building	C	22	AN
0040	State of Building	C	2	AN
0050	Zip Code of Building	C	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb
0060	Building Identification Number	D	9	AN
0070	Date Placed in Service	E	8	YYYYMMDD
0080	Issuer's Name	F(1)	35	AN
0090	Date of Issue	F(2)	8	YYYYMMDD or blank
0100	Name of Issue	F(3)	35	AN
0110	CUSIP Number	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros
0120	Total Credits Reported on Form 8586 in Prior Yrs	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42(J)(5)"
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Amount Subject to Recapture	12	12	N
0240	Unused Credits	13	12	N
0250	Recapture Tax	14	12	N
0260	Carryforward of Low-Income Housing Credit	15	12	N
0270	Interest on Accelerated Portion Recapture Amt	16	12	NO ENTRY
0280	Total Recapture	17	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0389" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8615bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020		9	N
0040	A	35	A
0045	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	B	9	N
0055	C	9	"ESTIMATED" or blank
0060	C	1	Values 1 to 5
0070	1	12	N
0080	2	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
0180	Parent Tax	10	12	N
0190	Adjusted Tax	11	12	N
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0569" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8621bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Form Occurrence Number
0010		35	AN
			Name of Shareholder
0020		9	N
			Identifying Number
0030		35	AN
			Address
0040		22	AN
			City
0050		2	AN
			State
0060		12	N (Left-Justified)
			Zip Code
0065		35	AN
			Country
0070		8	N (YYYYMMDD)
			Shareholder's Tax Year Beginning
0080		8	N (YYYYMMDD)
			Shareholder's Tax Year Ending
0090		1	"X" or blank
			Type Of Shareholder (Individual)
0100		1	"X" or blank
			Type Of Shareholder (Corporation)
0110		1	"X" or blank
			Type Of Shareholder (Partnership)
0120		1	"X" or blank
			Type Of Shareholder (S Corporation)

Field Identification No.		Form Ref.	Length	Field Description
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0130	Type Of Shareholder (Nongrantor Trust)		1	"X" or blank
0140	Type Of Shareholder (Estate)		1	"X" or blank
0150	Name of PFIC or QEF		35	AN
0160	Address		35	AN
0170	City		22	AN
0180	State		2	AN
0190	Zip Code		12	N (Left-Justified)
0195	Country		35	AN
0200	Employer Identification Number, If Any		9	N or blank
0210	Tax Year Of Company Or Fund: Tax Year Beginning		8	YYYYMMDD
0220	Tax Year Of Company Or Fund: Tax Year Ending		8	YYYYMMDD
0230	Election To Treat PFIC As QEF	I A	1	"X" or blank
0240	Elect to Recognize Gain on Sale Interest in PFIC	I B	1	"X" or blank
0250	Elect to Treat Post 1986 Earnings & Profits	I C	1	"X" or blank
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMbnn" or blank
0260	Election To Extend Time For Payment Of Tax	I D	1	"X" or blank
0270	Election To Recognize Gain On Sale of PFIC	I E	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0280	Election To Mark-to- market PFIC Stock	I F	1	"X" or blank
0283	Deemed Dividend Election Section 1297(e) PFIC	1G	1	"X" or blank
0286	Deemed Dividend Election Former PFIC	1H	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	II1a	12	N
0300	Portion Of Line 1a	II1b	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3b	12	N
@0365	Attach Attachment	II	6	"STMBnn" or blank
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N
0410	Tot Tax Without Regard To Amount On Line 3e	II4b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0420	Subtract Line 4b From Line 4a	II4c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0313" for Fixed; "nnnn" for variable format
		4	Value "*****"
0440		6	"FRMbbb"
0441		6	"8621bb"
0442		5	"PG02b"
0443		9	N (Primary SSN)
0444		1	Blank
0445		7	N 0000001 - 0000005
0450	III5a	12	N
0460	III5b	12	N
0470	III5c	12	N
0480	III6	12	N
0490	III7	12	N
0491	III8a	12	N
0492	III8b	12	N
0493	III8c	12	N
0494	III9a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0495	Enter Loss from Line 8c to Extent of Line 9a	III9b	12	N
0496	Amount of Loss from Line 8c that Exceeds Line 9a	III9c	12	N
0500	Tot Distributions From PFIC During Current TY	IV10a	12	N
0510	Total Distributions, Reduced	IV10b	12	N
0520	Divide Line 10b By 3	IV10c	12	N
0530	Multiply Line 10c By 125%	IV10d	12	N
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/ Disposition	IV11a	6	"STMbnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N

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Field Identification
No.

Form
Ref.

Length

Field Description

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Record Terminus Character

1

Value "#"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0883" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0602	Record ID		6	"FRMbbb"
0603	Form Number		6	"8621bb"
0604	Page Number		5	"PG03b"
0605	Taxpayer Identification Number		9	N (Primary SSN)
0606	Filler		1	blank
0607	Form Occurrence Number		7	N 0000001 - 0000005
0610	Tax Year Of Outstanding Election	V1(i)	8	YYYYMMDD
0620	Undistributed Earnings	V2(i)	12	N
0630	Deferred Tax	V3(i)	12	N
0640	Interest Accrued On Deferred Tax	V4(i)	12	N
0650	Event Terminating Election	V5(i)	35	AN
0660	Earnings Distributed	V6(i)	12	N
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1100	Interest Accrued After Partial Termination	V10(v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1(vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2(vi)	12	N or blank
1130	Deferred Tax	V3(vi)	12	N or blank
1140	Interest Accrued On Deferred Tax	V4(vi)	12	N or blank
1150	Event Terminating Election	V5(vi)	35	AN or blank
1160	Earnings Distributed	V6(vi)	12	N or blank
1170	Deferred Tax Due	V7(vi)	12	N or blank
1180	Accrued Interest Due	V8(vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0617" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0120	1	12	N
0130	2	12	N
0140	3	12	N
0150	4	12	N
0160	5	12	N
0170	6	12	N
0180	7	12	N
0190	8	12	N
0200	9	12	N
0210	10	12	N
0220	11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N
0290	Educator Expenses	17	12	N
0300	Business Expenses Reservists and Others	18	12	N
0310	Health Savings Account Deduction	19	12	N
0320	Moving Expenses	20	12	N
0330	One-Half of Self-Employment Tax	21	12	N
0340	Self-Employed SEP/SIMPLE & Qualified Plans	22	12	N
0350	Self-Employed Health Insurance Deduction	23	12	N
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	IRA Deduction	25	12	N
0380	Student Loan Interest Deduction	26	12	N
0390	Tuition and Fees Deduction	27	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank, Allowable special characters are hyphen, parentheses
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N
0510	ES Payments	37	12	N
0520	Form 4868 Amount	38	12	N
0530	Total Payments	39	12	N
0540	Smaller of Allocated Tax or Total Payments	40	12	N
0550	Overpaid to Virgin Islands	41	12	N
0560	Refund	42	12	N
0570	Applied to ES Tax	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0580	Amount Owed to Virgin Islands	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0517" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8697bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000004
0010		8	DT or blank
0020		8	DT or blank
0080	A	9	N
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" OR BLANK
0130	B	1	"X" or blank
0140	C	35	AN or blank
@0145	C	6	"STMbnn" or blank
0150	C	9	N

Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
0155	Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160	Filing Year Ended	Part I	6	DT
0170	Taxable Income/Loss for Prior Year(s)	Part I 1	12	N
0180	Adjustment to Income	Part I 2	12	N
@0185	REG-Schedule of Separate Contracts	Part I 2	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	Part I 2	6	NO ENTRY
0190	Adjusted Taxable Income for Look-Back Purposes	Part I 3	12	N
0200	Income Tax Liability on Line 3 Amount	Part I 4	12	N
				--
				--
				--
				--
				--
0250	Redetermination-Year Ended - 1	Part I 1a	6	DT or blank
0260	Taxable Income/Loss for Prior Year(s) - 1	Part I 1a	12	N or blank
0270	Adjustment to Income - 1	Part I 2a	12	N or blank
@0275	REG-Schedule of Separate Contracts - 1	Part I 2a	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0277	Statement Reference - BMF Use Only	Part I 2a	6	Blank
0280	Adjusted Taxable Income for Look- Back Purposes - 1	Part I 3a	12	N or blank
0290	Income Tax Liability on Line 3a Amount - 1	Part I 4a	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return - 1	Part I 5a	12	N or blank
0310	REG-Increase/ Decrease in Prior Year(s) Tax - 1	Part I 6a	12	N or blank
0320	REG-Interest Due on Increase - 1	Part I 7a	12	N or blank
@0325	Explain Interest Comp Line 7 - 1	Part I 7a	6	"STMBnn" or blank
0330	REG-Interest to be Refunded on Decrease - 1	Part I 8a	12	N or blank
@0335	Explain Interest Comp Line 8 - 1	Part I 8a	6	"STMBnn" or blank
0340	Redetermination- Year Ended - 2	Part I b	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s) - 2	Part I 1b	12	N or blank
0360	Adjustment to Income - 2	Part I 2b	12	N or blank
@0365	REG-Schedule of Separate Contracts - 2	Part I 2b	6	"STMBnn" or blank
0367	Statement Reference - BMF Use Only	Part I 2b	6	NO ENTRY
0370	Adjusted Taxable Income for Look- Back Purposes - 2	Part I 3b	12	N or blank

Interest Computation Under the Look-Back Method

Field Identification No.	Form Ref.	Length	Field Description
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0380	Part I 4b	12	N or blank
Income Tax Liability on Line 3b Amount - 2			
0390	Part I 5b	12	N or blank
Income Tax Liability on Prior Year(s) Return - 2			
0400	Part I 6b	12	N or blank
REG-Increase/Decrease in Prior Year(s) Tax - 2			
0410	Part I 7b	12	N or blank
REG-Interest Due on Increase - 2			
@0415	Part I 7b	6	"STMbnn" or blank
Explain Interest Comp Line 7 - 2			
0420	Part I 8b	12	N or blank
REG-Interest to be Refunded on Decrease - 2			
@0425	Part I 8b	6	"STMbnn" or blank
Explain Interest Comp Line 8 - 2			
0426	Part I 2c	12	N
Adjustment to Income - 3			
@0427	Part I 2c	6	"STMbnn" or blank
Reg - Schedule of Separate Contracts - 3			
@0428	Part I 2c	6	NO ENTRY
Statement Reference - BMF Use Only - 3			
0430	Part I 7c	12	N or blank
REG-Interest Due on Increase-Totals			
0440	Part I 8c	12	N or blank
REG-Interest to be Refunded on Decrease-Totals			
0450	Part I 9c	12	NO ENTRY
REG-Net Amount of Interest to be Refunded			
0460	Part I 10c	12	N
REG-Net Amount of Interest You Owe			
	Record Terminus Character	1	Value "#"

Interest Computation Under the Look-Back Method

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0487" for Fixed; "nnnn" for variable format
		4	Value "*****"
0480		6	"FRMbbb"
0481		6	"8697bb"
0482		5	"PG02b"
0483		9	N (Primary SSN)
0484		1	blank
0485		7	N 0000001 - 0000004
0500	Part II a	6	DT
0510	Part II 1a	12	N
@0515	Part II 1a	6	"STMbnn" or blank
0517	Part II 1a	6	Blank
0520	Part II 2a	12	N
0530	Part II 3a	12	N
@0535	Part II 3a	6	"STMbnn" or blank
0540	Part II 4a	12	N
0550	Part II 5a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0560	Overpayment Ceiling-1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0617	Statement Reference - BMF Use Only	Part II 1b	6	Blank
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT)-2	Part II 3b	6	"STMbnn" or blank
0640	Increase/Decrease in AMT for Prior Year(s)-2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank
0660	Overpayment Ceiling- 2	Part II 6b	12	N or blank
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0680	SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690	SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700	SMI-Year Ended-3	Part II c	6	DT or blank
0710	Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715	SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0717	Statement Reference - BMF Use Only	Part II 1c	6	Blank
0720	Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730	Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735	SMI-Schedule of Separate Contracts (AMT)-3	Part II 3c	6	"STMbnn" or blank
0740	Increase/Decrease in AMT for Prior Year(s)-3	Part II 4c	12	N or blank
0750	Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760	Overpayment Ceiling-3	Part II 6c	12	N or blank
0770	SMI-Increase/Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780	SMI-Interest Due on Increase-3	Part II 8c	12	N or blank
0790	SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank

Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0232" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8801bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	Blank
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	N
0090	8	12	N
0100	9	12	N
0110	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0203" for Fixed; "nnnn" for variable format
		4	Value "*****"
0162		6	"FRMbbb"
0163		6	"8801bb"
0164		5	"PG02b"
0165		9	N (Primary SSN)
0166		1	blank
0167		7	N 0000001
0170	16	12	N
0180	17	12	N
0190	18	12	N
0200	19	12	N
0210	20	12	N
0220	21	12	N
0230	22	12	N
0240	23	12	N
0250	24	12	N
0260	25	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0290		6	"FRMbbb"
0291		6	"8801bb"
0292		5	"PG03b"
0293		9	N (Primary SSN)
0294		1	blank
0295		7	N 0000001
0300	29	12	N
0310	30	12	N
0320	31	12	N
0330	32	12	N
0350	33	12	N
0360	34	12	N
0370	35	12	N
0375	36	12	N
0385	37	12	N
0387	38	12	N

Field Identification No.		Form Ref.	Length	Field Description
0390	Smaller of Line 29 or Line 30	39	12	N
0400	Smaller of Line 38 or Line 39	40	12	N
0440	Subtract Line 40 from Line 39	41	12	N
0524	Multiply Line 41 by 15% (.15)	42	12	N
0527	Subtract Line 39 from Line 33	43	12	N
0545	Multiply Line 43 by 25% (.25)	44	12	N
0550	Add Lines 35, 42, and 44	45	12	N
0600	Multiply Line 29 by 26% (.26) or 28% (.28)	46	12	N
0610	Smaller of Line 45 or Line 46	47	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0163" for Fixed; "nnnn" for variable format
		4	Value "*****"
0700	Record ID	6	"FRMbbb"
0701	Form Number	6	"8801bb"
0702	Page Number	5	"PG04b"
0703	Taxpayer Identification Number	9	N (Primary SSN)
0704	Filler	1	blank
0705	Form Occurrence Number	7	N 0000001
0710	Amount from Line 21	48	12 N
0720	Amount from 2009 Form 8801, Lines 18 and 20	49	12 N
0730	Amount from 2010 Form 8801, Lines 18 and 20	50	12 N
0740	Amount from 2011 Form 8801, Lines 18 and 20	51	12 N
0750	Add Lines 49 through 51	52	12 N
0760	Long-term Unused Minimum Tax Credit	53	12 N
0770	Multiply Line 53 by 50% (.50)	54	12 N
0773	Amount from Prior Year Form 8801, Line 57	55	12 N
0774	Larger of Line 54 or Line 55	56	12 N
0775	Smaller of Line 53 or Line 56	57	12 N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0215" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8812bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0008	1	12	Amount from Child Tax Credit Worksheet N
0012	2	12	Child Tax Credit N
0016	3	12	Net Amount From Line 1 of Worksheet N
0021	4a	12	Earned Income N
0023	4b	12	Nontaxable Combat Pay N
0025	5	1	Amount more than \$3,000 - No Box "X" or blank
0035	5	1	Amount more than \$3,000 - Yes Box "X" or blank
0038	5	12	Net Total Earned Income N
0045	6	12	15% of Net Total Earned Income N
0054	6	1	Three or More Qualifying Children - No Box "X" or blank
0058	6	1	Three or More Qualifying Children - Yes Box "X" or blank

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0326" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8814bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000010
0010	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	B	9	N
0030	C	1	"X" or blank
*0060	1a	6	"ND", "STMbnn" or blank
+0070	1a	12	N
*0080	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	1a	12	N
0100	1a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2a	2	"ND" or blank
0130	Nominee Dist. Amount 2	2a	12	N
0135	Child Ordinary Dividends	2a	12	N
0138	Qualified Dividends Amt	2b	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0200	Subtract Line 5 from Line 4	6	12	N
0215	Divide Line 2b by Line 4	7	6	R
0225	Divide Line 3 by Line 4	8	6	R
0235	Multiply Line 6 by Line 7	9	12	N
0245	Multiply Line 6 by Line 8	10	12	N
0255	Add Lines 9 and 10	11	12	N
0265	Form 1040 Other Income	12	12	N
0275	Tax Amount Basis	14	12	N
0280	Amount on Line 14 Less Than \$950 - No Box	15	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0285	Amount on Line 14 Less Than \$950 - Yes Box	15	1	"X" or blank
0295	Form 8814 Tax	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0547" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8815bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP"
*+0030	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	1(b)2	30	'See 1st Occ.'

Field Identification No.	Form Ref.	Length	Field Description
0070 Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080 Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090 Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100 Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110 Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120 Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170 Education Expenses	2	12	N
0180 Nontaxable Benefits	3	12	N
0190 Taxable Expenses	4	12	N
0200 Total Bonds Proceeds	5	12	N
0210 Interest	6	12	N
0220 Taxable Expenses/ Bonds Proceeds Ratio	7	6	R
0230 Tentative Bond Interest	8	12	N
0240 Modified AGI	9	12	N
0250 Allowable Write-In Amount	10	12	N, 70,100 or 105,100
0260 Excess AGI	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0160" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8820bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified Clinical Testing Expenses Paid	1	12	N
0030 Current Year Credit	2a	12	N
0032 Employer Differential Wage Credit from Form 3800	2b	12	N
0034 Subtract Line 2b from Line 2a	2c	12	N
0040 Orphan Drug Credits Fr Ptrs, S Corp, Est, or Trust	3	12	N
0045 1041 Portion Amount	4	12	NO ENTRY
0050 Add Lines 2 and 3	4	12	N
0060 Allocated to Beneficiaries of Estate or Trust	5	12	NO ENTRY
0070 Estates & Trusts - Subtract Line 5 from Line 4	6	12	NO ENTRY

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0080	Record ID		6	"FRMbbb"
0081	Form Number		6	"8820bb"
0082	Page Number		5	"PG02b"
0083	Taxpayer Identification Number		9	N (Primary SSN)
0084	Filler		1	blank
0085	Form Occurrence Number		7	N 0000001 - 0000002
*+0088	Name of Orphan Drug	A(b)	22	AN, Allowable special character is space, or "STMbnn"
+0090	Designation Number	A(c)	12	N
+0100	Date Drug Designated	A(d)	8	DT
0110	Name of Orphan Drug	B(b)	22	AN, Allowable special character is space, or blank
0120	Designation Number	B(c)	12	N or blank
0130	Date Drug Designated	B(d)	8	DT or blank
0140	Name of Orphan Drug	C(b)	22	AN, Allowable special character is space, or blank
0150	Designation Number	C(c)	12	N or blank
0160	Date Drug Designatd	C(d)	8	DT or blank
0170	Name of Orphan Drug	D(b)	22	AN, Allowable special character is space, or blank
0180	Designation Number	D(c)	12	N or blank
0190	Date Drug Designated	D(d)	8	DT or blank

Field Identification No.		Form Ref.	Length	Field Description
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0200	Name of Orphan Drug	E(b)	22	AN, Allowable special character is space, or blank
0210	Designation Number	E(c)	12	N or blank
0220	Date Drug Designated	E(d)	8	DT or blank
0230	Name of Orphan Drug	F(b)	22	AN, Allowable special character is space, or blank
0240	Designation Number	F(c)	12	N or blank
0250	Date Drug Designated	F(d)	8	DT or blank
0260	Name of Orphan Drug	G(b)	22	AN, Allowable special character is space, or blank
0270	Designation Number	G(c)	12	N or blank
0280	Date Drug Designated	G(d)	8	DT or blank
0290	Name of Orphan Drug	H(b)	22	AN, Allowable special character is space, or blank
0300	Designation Number	H(c)	12	N or blank
0310	Date Drug Designated	H(d)	8	DT or blank
0320	Name of Orphan Drug	I(b)	22	AN, Allowable special character is space, or blank
0330	Designation Number	I(c)	12	N or blank
0340	Date Drug Designated	I(d)	8	DT or blank
0350	Name of Orphan Drug	J(b)	22	AN, Allowable special character is space, or blank
0360	Designation Number	J(c)	12	N or blank
0370	Date Drug Designated	J(d)	8	DT or blank
0380	Name of Orphan Drug	K(b)	22	AN, Allowable special character is space, or blank
0390	Designation Number	K(c)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0400	Date Drug Designated	K(d)	8	DT or blank
0410	Name of Orphan Drug	L(b)	22	AN, Allowable special character is space, or blank
0420	Designation Number	L(c)	12	N or blank
0430	Date Drug Designated	L(d)	8	DT or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0401" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8824bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		9	Identifying Number NO ENTRY
*0020	1	80	Description of Like-Kind Property Given AN, "STMbnn" or blank
0025	1	6	Reserved for BMF Use Only Blank
*0030	2	80	Description of Like-Kind Property Received AN, "STMbnn" or blank
0035	2	6	Reserved for BMF Use Only Blank
0040	3	8	Date Like-Kind Property Given Up YYYYMMDD or blank
0050	4	8	Date Property Actually Transferred YYYYMMDD or blank
0060	5	8	Date Like-Kind Property Was Identified YYYYMMDD or blank
0070	6	8	Date Property Actually Received YYYYMMDD or blank
0080	7	1	Was The Exchange with a Related Party - Yes "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0100	Was The Exchange with a Related Party - No	7	1	"X" or blank
0110	Name of Related Party	8	35	AN
0115	Relationship	8	15	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank
0215	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@0217	Explanation	11c	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0516" for Fixed; "nnnn" for variable format
		4	Value "*****"
0222		6	"FRMbbb"
0223		6	"8824bb"
0224		5	"PG02b"
0226		9	N (Primary SSN)
0227		1	blank
0228		7	N 0000001 - 0000005
0230	12	12	N
0240	13	12	N
0250	14	12	N
0260	15	12	N
0270	16	12	N
0280	17	12	N
0290	18	12	N
0300	19	12	N
@0305	19	6	"STMbnn" or blank
0310	20	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
0360	Basis of Like-Kind Property Received	25	12	N
0380	Certificate of Divesture Number	26	5	N
*0390	Description of Divested Property	27	80	AN, "STMbnn" or blank
0395	Reserved	27	6	NO ENTRY
*0400	Description of Replacement Property	28	80	AN, "STMbnn" or blank
0405	Reserved	28	6	NO ENTRY
0410	Date Divested Property Was Sold	29	8	DT
0420	Sales Price of Divested Property	30	12	N
0430	Basis of Divested Property	31	12	N
0440	Realized Gain (Line 30 minus Line 31)	32	12	N
0450	Cost of Replacement Property Within 60 Days	33	12	N
0460	Recognized Gain	34	12	N

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Ordinary Income Under Recapture Rules	35	12	N
0480	Line 34 minus Line 35	36	12	N
0490	Deferred Gain (Line 32 minus Line 34)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0130" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8826bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total Eligible Access Expenditures	1	12	N
@0025	Controlled Group Schedule Attached	1	6	"STMbnn" or blank
0030	Subtract Line 2 from Line 1	3	12	N
0040	Smaller Amount of Line 3 or Line 4	5	12	N
0050	Multiply Line 5 by 50%	6	12	N
0060	Disabled Access Credits Fr Partnerships & S Corps	7	12	N
0070	Add Lines 6 & 7 (Do not enter more than 5000)	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0443" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8828bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Property Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and literal "NONE"
0020	Property City/State/ Zip Code	1	30	AN. Allowable special characters are: hyphen (-) and comma(,) or blank
0030	Mortgage Tax-Exempt Bond Indicator	2a	1	"X" or blank
0040	Mortgage Credit Certificate Indicator	2b	1	"X" or blank
0050	Certificate Issuer State	3	2	AN
0060	Certificate Issuer Subdivision	3	20	AN
0070	Certificate Issuer Agency	3	20	AN
0080	Original Lending Institution Name	4	30	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0701" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8829bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000032
0010 Name of Proprietor		35	A
0020 SSN of Proprietor		9	N
0030 Business Use Square Feet	1	6	N
0040 Total Home Square Feet	2	6	N
0050 Business Square Feet Percent	3	6	R
0060 Business Use Hours	4	4	N
0065 Total Hours Available	5	4	N
0070 Business Hours Percent	6	6	R
0080 Business Percentage	7	6	R
@0085 Attach Computation	7	6	"STMbnn" or blank
0090 Tentative Profit/ Loss Schedule C	8	12	N
0100 Casualty Loss Direct	9a	12	N
0110 Casualty Loss Indirect	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0245	Rent	18a	12	N
0247	Rent	18b	12	N
0250	Repairs/Maint. Direct	19a	12	N
0260	Repairs/Maint. Indirect	19b	12	N
0270	Utilities Direct	20a	12	N
0280	Utilities Indirect	20b	12	N
0290	Other Expenses Direct	21a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Other Expenses Indirect	21b	12	N
0310	Direct Non-Deducted Subtotal	22a	12	N
0320	Indirect Non-Deducted Subtotal	22b	12	N
0330	Allowable Indirect Non-Deducted Expenses	23	12	N
0340	Operating Expenses Carryover	24	12	N
0350	Non-Deductible Net	25	12	N
0360	Allowable Operating Expenses	26	12	N
0370	Casualty Loss and Depreciation Limit	27	12	N
0380	Non-Deductible Casualty Loss	28	12	N
0390	Home Depreciation Part III	29	12	N
0400	Excess Casualty Losses & Deprec. Carryover	30	12	N
0410	Casualty Losses and Depreciation Net	31	12	N
0420	Allowable Casualty Losses and Depreciation	32	12	N
0430	Total Allowable Expenses	33	12	N
0440	Form 4684 Casualty Losses	34	12	N
0450	Schedule C Allowable Expenses	35	12	N
0460	Home Adjusted Basis or Fair Market	36	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0465	Attach Schedule	36	6	"STMbnn" or blank
0470	Land Value	37	12	N
0480	Building Value	38	12	N
0490	Building Value-Business	39	12	N
0500	Home Depreciation Percent	40	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	41	12	N
@0515	Attach Schedule	41	6	"STMbnn" or blank
0520	Unallowed Operating Expenses	42	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	43	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "2712" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8833bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (SSN or ITIN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000010
0010		9	SSN or ITIN N, (Social Security Number or Individual Taxpayer Identification Number)
0020		35	Residence Name Line 2 AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030		35	Residence Street Address AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040		22	Residence City AN, Allowable special characters are: space, slash, and hyphen
0050		2	Residence State Abbreviation A (Standard Postal State Abbreviations)
0060		12	Residence Zip Code N (left-justified)
0070		35	Residence Foreign State or Province A, Allowable special character is space
0080		20	Residence Foreign Postal Code AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg 301.7701(b)-7 Treaty-Based Rtn Pos Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space
0190	Treaty Article(s)	1b	70	AN, Allowable special characters are: space, comma, period, hyphen, and parentheses
*0200	Internal Revenue Code Prov Overruled/ Modified	2	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses

Field Identification No.	Form Ref.	Length	Field Description
0210 Payer Name	3	35	AN, Allowable special characters are: ampersand, plus, hyphen, slash, comma, and space
0220 Payer TIN	3	9	N
0230 Payer Name Line 2	3	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0240 Payer U.S. Street Address	3	35	AN, allowable special characters are: ampersand, hyphen, slash, and comma
0250 Payer U.S. City	3	22	AN, Allowable special character is space
0260 Payer U.S. State	3	2	A (Standard Postal State Abbreviations)
0270 Payer U.S. Zip Code	3	12	N (left-justified)
*0280 Treaty Prov of Limitation on Benefits Article	4	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0290 Explanation - 1	5	70	AN
0300 Explanation - 2	5	70	AN
0310 Explanation - 3	5	70	AN
0320 Explanation - 4	5	70	AN
0330 Explanation - 5	5	70	AN
0340 Explanation - 6	5	70	AN
0350 Explanation - 7	5	70	AN
0360 Explanation - 8	5	70	AN
0370 Explanation - 9	5	70	AN
0380 Explanation - 10	5	70	AN

Field Identification No.		Form Ref.	Length	Field Description
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0390	Explanation - 11	5	70	AN
0400	Explanation - 12	5	70	AN
0410	Explanation - 13	5	70	AN
0420	Explanation - 14	5	70	AN
0430	Explanation - 15	5	70	AN
0440	Explanation - 16	5	70	AN
0450	Explanation - 17	5	70	AN
0460	Explanation - 18	5	70	AN
0470	Explanation - 19	5	70	AN
0480	Explanation - 20	5	70	AN
0490	Explanation - 21	5	70	AN
0500	Explanation - 22	5	70	AN
0510	Explanation - 23	5	70	AN
0520	Explanation - 24	5	70	AN
0530	Explanation - 25	5	70	AN
0540	Explanation - 26	5	70	AN
0550	Explanation - 27	5	70	AN
0560	Explanation - 28	5	70	AN

Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0550" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8834bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
*0080 Year of Vehicle 1	1a	6	YYYYbb or "STMbnn" or blank
+0090 Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
+0100 Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
+0105 Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN
+0110 Date Vehicle Placed in Service 1	3a	8	DT or blank
*+0120 Cost of the Vehicle 1	4a	12	N or "STMbnn"
+0130 Business/Investment Use Percentage 1	5a	6	R
+0140 Multiply Line 4 by Line 5 1	6a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0150	Section 179 Expense Deduction 1	7a	12	N
+0160	Subtract Line 7 from Line 6 1	8a	12	N
+0170	Multiply Line 8 by Appropriate Percentage 1	9a	12	N
+0180	Vehicle 1 Credit	11a	12	N
0190	Year of Vehicle 2	1b	6	YYYYbb or blank
0200	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0215	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank
0220	Date Vehicle Placed in Service 2	3b	8	DT or blank
0230	Cost of the Vehicle 2	4b	12	N
0240	Business/Investment Use Percentage 2	5b	6	R
0250	Multiply Line 4 by Line 5 2	6b	12	N
0260	Section 179 Expense Deduction 2	7b	12	N
0270	Subtract Line 7 from Line 6 2	8b	12	N
0280	Multiply Line 8 by Appropriate Percentage 2	9b	12	N
0290	Vehicle 2 Credit	11b	12	N

Qualified Electric and Plug-in Electric Vehicle...

Field Identification No.		Form Ref.	Length	Field Description
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0410	Add Columns (a) and (b) on Line 11	12	12	N
0420	Qualified Plug-in EVC from Partsh/S-Corp	13	12	N
0430	Business/Investment Part of Credit	14	12	N
*0440	Amt from Line 4 or Subtract Line 6 from Line 4 V1	15a	12	N or "STMbnn"
+0450	Multiply Line 15 by Appropriate Percentage V1	16a	12	N
+0460	Maximum Credit per Vehicle 1	17a	12	N
+0470	Vehicle 1 Credit	18a	12	N
0480	Amt from Line 4 or Subtract Line 6 from Line 4 V2	15b	12	N
0500	Multiply Line 15 by Appropriate Percentage V2	16b	12	N
0510	Maximum Credit per Vehicle 2	17b	12	N
0520	Vehicle 2 Credit	18b	12	N
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				--
				--

Field Identification No.		Form Ref.	Length	Field Description
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0570	Add Columns (a) and (b) on Line 18	19	12	N
0580	Regular Tax before Credits	20	12	N
0600	Personal Credits from Form 1040	21	12	N
0610	Subtract Line 21 from Line 20	22	12	N
0620	Personal Use Part of Credit	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0172" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0700		6	Record ID "FRMbbb"
0701		6	Form Number "8834bb"
0702		5	Page Number "PG02b"
0703		9	Taxpayer Identification Number N (Primary SSN)
0704		1	Filler blank
0705		7	Form Occurrence Number N 0000001
0710		9	Identifying Number NO ENTRY
0740	24	12	Passive Activity Credits Allowed N
0750	25	12	Regular Tax before Credits N
0760	26a	12	Foreign Tax Credit N
0770	26b	12	Personal Credits from Form 1040 N
0780	26c	12	American Samoa Economic Credit (Form 5735) N
0800	26d	12	Total Credits N
0810	27	12	Net Regular Tax N
0820	28	12	Tentative Minimum Tax N
0830	29	12	Excess of Net Tax over Tentative Minimum Tax N
0840	30	12	Qualified Electric Vehicle Credit N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0678" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0015	1	2	NO ENTRY
0020	1	12	N
0030	1	12	N
0035	1	6	NO ENTRY
0040	2	12	N
0045	2	6	R
0050	2	12	N
0055	2	6	NO ENTRY
0130	3	12	N
0140	4	12	N

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Field Identification No.		Form Ref.	Length	Field Description	
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0150	Total of Additions to the Capital Account	5	12	N	
0160	Rate (Grants divided by Additions)	6	6	R	
0170	Reduction Amount (Credit times Rate)	7	12	N	
0180	Credit after Reduction (Credit minus Reduction)	8	12	N	
0185	Renewable Cr from Part., Corps, Estates, Trusts	9	12	N	
0205	Add Lines 8 and 9	10	12	N	
0210	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY	
0220	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY	
0230	Kwh Produced & Sold Wind	13a(a)	12	N or blank	
0240	Total Kwh Produced & Sold Wind	13a(c)	12	N	
0250	Kwh Produced & Sold Closed-loop Biomass	13b(a)	12	N or blank	
0260	Total Kwh Produced & Sold Closed-loop Biomass	13b(c)	12	N	
0270	Kwh Produced & Sold Geothermal	13c(a)	12	N or blank	
0280	Total Kwh Produced & Sold Geothermal	13c(c)	12	N	
0290	Kwh Produced & Sold Solar	13d(a)	12	N or blank	
0300	Total Kwh Produced & Sold Solar	13d(c)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description	
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0310	Add Lines 13a through 13d	13e	12	N	
0320	Kwh Produced & Sold Open-loop Biomass	14a(a)	12	N or blank	
0330	Total Kwh Produced & Sold Open-loop Biomass	14a(c)	12	N	
0340	Kwh Produced & Sold Small Irrigation Power	14b(a)	12	N or blank	
0350	Tot Kwh Produced & Sold Small Irrigation Power	14b(c)	12	N	
0360	Kwh Produced & Sold Landfill Gas	14c(a)	12	N or blank	
0370	Tot Kwh Produced & Sold Landfill Gas	14c(c)	12	N	
0380	Kwh Produced & Sold Trash	14d(a)	12	N or blank	
0390	Total Kwh Produced & Sold Trash	14d(c)	12	N	
0400	Kwh Produced & Sold Hydropower	14e(a)	12	N or blank	
0410	Total Kwh Produced & Sold Hydropower	14e(c)	12	N	
0420	Kwh P & S Marine & Hydrokinetic Renewables	14f(a)	12	N or blank	
0430	Tot Kwh P & S Marine & Hydrokinetic Renewables	14f(c)	12	N	
0440	Add Lines 14a through 14f	14g	12	N	
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Field Identification No.		Form Ref.	Length	Field Description
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0580	Total of Previous Two Lines	15	12	N
0590	Phaseout Adjustment	16	12	N
0600	Phaseout Adjustment Rate	16	6	R
0610	Total Phaseout Adjustment	16	12	N
0620	Total Kilowatt Hours minus Phaseout Adjustments	17	12	N
0900	Tons Produced and Sold	18	12	N
0910	Total Tons Produced and Sold	18	12	N
0920	Coal Phaseout Adjustment	19	12	N
0930	Coal Phaseout Adjustment Rate	19	6	R
0940	Total Coal Phaseout Adjustment	19	12	N
0950	Total Tons minus Total Phaseout Adjustment	20	12	N
0951	Steel Industry Fuel Produced Barrels	21	12	N
0953	Total Steel Industry Fuel Produced Barrels Sold	21	12	N
0954	Indian Coal Tons Produced and Sold	22	12	N
0957	Total Indian Coal Tons Produced and Sold	22	12	N
0960	Credit before Reduction	23	12	N

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Field Identification
No.

Form
Ref.

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Field Description

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Record Terminus Character

1

Value "#"

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0145" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1181	Record ID		6	"FRMbbb"
1182	Form Number		6	"8835bb"
1183	Page Number		5	"PG02b"
1184	Taxpayer Identification Number		9	N (Primary SSN)
1185	Filler		1	blank
1186	Form Occurrence Number		7	N 0000001
1190	Total of Government Grants	24	12	N
1195	Total of Additions	25	12	N
1200	Rate (Grants divided by Additions)	26	6	R
1205	CR before Reduction times Lesser of 1/2 or Rate	27	12	N
1210	Credit before Reduction minus Previous Line	28	12	N
1215	Credits from Pass-Through Entities	29	12	N
				--
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1260	Current Year Credit	30	12	N
1270	Allocated to Beneficiaries or Patrons	31	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description	
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1280	Estate, Trust, Coop Current Year Credit	32	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

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Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0172" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8844bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Qualified Empowerment Zone Wages	1a	12	N
0020	Total Qualified Empowerment Zone Wages	1a	12	N
0025	Qualified Renewal Community Wages	1b	12	NO ENTRY
0027	Total Qualified Renewal Community Wages	1b	12	NO ENTRY
0030	Amount from Line 1a	2	12	N
0040	Credit from Partnerships, Estates, etc.	3	12	N
				-- -- -- -- -- --
0110	1041 Portion Amount	4	12	NO ENTRY

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Field Identification No.		Form Ref.	Length	Field Description	
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0120	Add Lines 2 and 3	4	12	N	
0124	Amount Allocated Patrons and Beneficiaries	5	12	NO ENTRY	
0128	Subtract Line 5 from Line 4	6	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0148" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8845bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	NO ENTRY
0090	8	12	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0131" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8846bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	1	"X" or blank
0060	4	12	N
@0065	4	6	"STMbnn" or blank
0070	5	12	N
0080	6	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

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Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0241" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8853bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0009		9	N
0015		1	"X" or blank
@0017		6	"STMbnn" or blank
0160	1	12	N
0170	2	12	N
0180	3	12	N
0190	4	12	N
0200	5	12	N
0210	6a	12	N
0220	6b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0230	Net MSA Distributions	6c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N
0250	Taxable Archer MSA Distributions	8	12	N
0260	Exceptions to 20% Tax Box	9a	1	"X" or blank
0270	Additional 20% Tax	9b	12	N
0272	Total Medicare Advantage MSA Distr Received	10	12	N
0274	Total Medicare Advantage Unreimbursed Med Expenses	11	12	N
0276	Taxable Medicare Advantage MSA Distributions	12	12	N
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank
0279	Additional 50% Tax	13b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"8853bb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001
0288	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	Name of Insured	14a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310	Insured SSN	14b	9	N
0320	Payments or Death Benefits - Yes	15	1	"X" or blank
0330	Payments or Death Benefits - No	15	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0340	Insured Terminally Ill - Yes	16	1	"X" or blank
0350	Insured Terminally Ill - No	16	1	"X" or blank
0360	Gross LTC Payment Amounts	17	12	N
0370	Qualified LTC Insurance Contract Amount	18	12	N
0380	Accelerated Death Benefits Received	19	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	20	12	N
0400	Multiply \$300 By Number of Days of LTC Period	21	12	N
0410	Qualified LTC Service Incurred Costs	22	12	N
0420	Larger of Line 21 or Line 22	23	12	N
0430	Total Reimbursements Received	24	12	N
0440	Per Diem Limitation	25	12	N
0450	Taxable Payments	26	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0592" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8854bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (SSN or ITIN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		1	Initial Info Statement Box "X" or blank
0020		1	Annual Info Statement Box "X" or blank
0030		8	Date of Birth YYYYMMDD
0040		4	Tax Year YYYY
0050	1	9	Expatriate Identification Number N (SSN or ITIN)
0060	2	35	Mailing Street Addr Name Line 2 after Expatriation AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0070	2	35	Mailing Street Address after Expatriation AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0080	2	22	Mailing City after Expatriation AN, Allowable special character is space

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Field Identification No.		Form Ref.	Length	Field Description
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0090	Mailing State or Province after Expatriation	2	35	A, Allowable special character is space
0100	Mailing Foreign Country after Expatriation	2	35	A, Allowable special character is space
0110	Mailing Postal Code after Expatriation	2	20	AN, Allowable special character is space
0120	Telephone Number after Expatriation	2	20	N, Allowable special characters are hyphen and space
0130	Foreign Residence Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0140	Foreign Residence Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0150	Foreign Residence City	3	22	AN, Allowable special character is space
0160	Foreign Residence State or Province	3	35	A, Allowable special character is space
0170	Foreign Residence Country	3	35	A, Allowable special character is space
0180	Foreign Residence Postal Code	3	20	AN, Allowable special character is space
0190	Foreign Tax Residence Country	4	35	A or blank, Allowable special character is space
0200	Citizen Box	5a	1	"X" or blank
0210	Date Dept Of State Notification	5a	8	YYYYMMDD or blank
0220	Long-Term Resident Box	5b	1	"X" or blank

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Field Identification No.		Form Ref.	Length	Field Description
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0230	Date Dept Of Homeland Security Notification	5b	8	YYYYMMDD or blank
0240	Dual Residency Long-Term Resident Box	5c	1	"X" or blank
0250	Date Of Treaty Country Residence	5c	8	YYYYMMDD or blank
0260	US Income Tax 1st Year before Expat	6	12	N
0270	US Income Tax 2nd Year before Expat	6	12	N
0280	US Income Tax 3rd Year before Expat	6	12	N
0290	US Income Tax 4th Year before Expat	6	12	N
0300	US Income Tax 5th Year before Expat	6	12	N
0310	Net Worth on Expat Date	7	12	N
0320	Dual Citizen at Birth/Continuing Yes Box	8	1	"X" or blank
0330	Dual Citizen at Birth/Continuing No Box	8	1	"X" or blank
0340	Substantial US Contacts Yes Box	9	1	"X" or blank
0350	Substantial US Contacts No Box	9	1	"X" or blank
0360	Section 877(c)(3) Minor Yes Box	10	1	"X" or blank
0370	Section 877(c)(3) Minor No Box	10	1	"X" or blank
0380	5-Year Tax Compliance Yes Box	11	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0390	5-Year Tax Compliance No Box	11	1	"X" or blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0238" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0400 Record ID		6	"FRMbbb"
0401 Form Number		6	"8854bb"
0402 Page Number		5	"PG02b"
0403 Taxpayer Identification Number		9	N (SSN or ITIN)
0404 Filler		1	blank
0405 Form Occurrence Number		7	N 0000001 - 0000002
0410 Foreign Country Citizenship (1)	12a	35	A or blank, Allowable special character is space
0420 How Citizenship Acquired Literal (1)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0430 Date of Country Citizenship (1)	12c	8	YYYYMMDD or blank
0440 Foreign Country Citizenship (2)	12a	35	A or blank, Allowable special character is space
0450 How Citizenship Acquired Literal (2)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0460 Date of Country Citizenship (2)	12c	8	YYYYMMDD or blank
0470 Foreign Country Citizenship (3)	12a	35	A or blank, Allowable special character is space
0480 How Citizenship Acquired Literal (3)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank

Field Identification No.		Form Ref.	Length	Field Description
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0490	Date of Country Citizenship (3)	12c	8	YYYYMMDD or blank
0500	Number of Days in US	13	3	Value Range 000 - 365
0510	US Presence 30 to 60 Days Yes Box	14	1	"X" or blank
0520	US Presence 30 to 60 Days No Box	14	1	"X" or blank
0530	Unrelated Employer Services Yes Box	14a	1	"X" or blank
0540	Unrelated Employer Services No Box	14a	1	"X" or blank
0550	Citizen/Resident Country of Birth Yes Box	14b	1	"X" or blank
0560	Citizen/Resident Country of Birth No Box	14b	1	"X" or blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"1886" for Fixed; "nnnn" for variable format
		4	Value "*****"
0570		6	"FRMbbb"
0571		6	"8854bb"
0572		5	"PG03b"
0573		9	N (SSN or ITIN)
			Taxpayer Identification Number
0574		1	blank
0575		7	N 0000001 - 0000002
			Form Occurrence Number
*0580		70	AN, "STMbnn" or blank
			Assets/Liabilities Changes Prior 5 Years Statement
*0590		70	AN, "STMbnn" or blank
			Assets/Liabilities Changes Expect 10 Years Stmt
0600	a1	12	N
			FMV Cash
0610	a2	12	N
			FMV US Stock and Securities
0620	a3	12	N
			FMV Foreign Stock and Securities
0630	a4	12	N
			FMV Nonmarketable US Stock and Securities
0640	a5	12	N
			FMV Nonmarketable Foreign Stock and Securities
*0650	a5a	12	AN, "STMbnn" or blank
			FMV Former CFC Stock
+0660	b5a	12	N or blank
			US Adj Basis Former CFC Stock
+0670	c5a	12	N or blank
			Gain/Loss Former CFC Stock

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Field No.	Identification	Form Ref.	Length	Field Description
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+0680	FMV Res Former CFC Stock	d5a	12	N or blank
*+0690	Company Name	5b	35	AN, "STMBnn" or blank
+0700	Company EIN	5b	9	N or blank
+0710	Company Street Address	5b	35	AN or blank
*+0720	Company City	5b	22	AN, "STMBnn" or blank
+0730	Company State Code	5b	2	AN or blank
+0740	Company Zip Code	5b	12	N or blank
+0750	Company Foreign State or Province	5b	35	AN or blank
*+0760	Company Foreign Country Name	5b	20	AN, "STMBnn" or blank
+0770	Company Foreign Postal Code	5b	20	AN or blank
0780	FMV Internal US Pensions	a6	12	N
0790	FMV External US Pensions	a7	12	N
0800	Total FMV Partnership Interests	a8	12	N
*0810	Individual Partnership Name	8	70	AN, "STMBnn" or blank
+0820	Individual Partnership EIN	8	9	N or blank
*+0830	Ind FMV Partnership Interest	8	12	AN, "STMBnn" or blank
+0840	Ind US Adj Basis Partnership Interest	8	12	N or blank
+0850	Ind Gain/Loss Partnership Interest	8	12	N or blank
+0860	Ind FMV Res Partnership Interest	8	12	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
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0870	Total FMV Trusts Assets	a9	12	N
*0880	Individual Trust Name	9	70	AN, "STMBnn" or blank
+0890	Individual Trust EIN	9	9	N or blank
*+0900	Ind FMV Trust Assets	9	12	AN, "STMBnn" or blank
+0910	Ind US Adj Basis Trust Assets	9	12	N or blank
+0920	Ind Gain/Loss Trust Assets	9	12	N or blank
+0930	Ind FMV Res Trust Assets	9	12	N or blank
0940	Total FMV Nongrantor Trusts Interests	a10	12	N
*0950	Individual Nongrantor Trust Name	10	70	AN, "STMBnn" or blank
+0960	Individual Nongrantor Trust EIN	10	9	N or blank
*+0970	Ind FMV Nongrantor Trust Assets	10	12	AN, "STMBnn" or blank
+0980	Ind US Adj Basis Nongrantor Trust Assets	10	12	N or blank
+0990	Ind Gain/Loss Nongrantor Trust Assets	10	12	N or blank
+1000	Ind FMV Res Nongrantor Trust Assets	10	12	N or blank
1010	FMV Internal US Intangibles	a11	12	N
1020	FMV External US Intangibles	a12	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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1030	FMV Loans to US Persons	a13	12	N
1040	FMV Loans to Foreign Persons	a14	12	N
1050	FMV US Real Property	a15	12	N
1060	FMV Foreign Real Property	a16	12	N
1070	FMV US Business Property	a17	12	N
1080	FMV Foreign Business Property	a18	12	N
1090	Total FMV Other Assets	a19	12	N
*1100	Individual Other Assets Description	19	20	AN, "STMbnn" or blank
+1110	Ind FMV Other Assets	19	12	N or blank
+1120	Ind US Adj Basis Other Assets	19	12	N or blank
+1130	Ind Gain/Loss Other Assets	19	12	N or blank
+1140	Ind FMV Res Other Assets	19	12	N or blank
1150	FMV Total Assets	a20	12	N
1160	FMV Installment Obligations Amount	a21	12	N
1170	FMV Mortgage/Etc Amount	a22	12	N
1180	FMV Total Other Liabilities Amount	a23	12	N
*1190	FMV Ind Other Liabilities Description	a23	20	AN, "STMbnn" or blank
+1200	FMV Ind Other Liabilities Amount	a23	12	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
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1210	FMV Total Liabilities Amount	a24	12	N
1220	FMV Net Worth Amount	a25	12	N
1230	US Adj Basis Cash	b1	12	N
1240	US Adj Basis US Stock and Securities	b2	12	N
1250	US Adj Basis Foreign Stock and Securities	b3	12	N
1260	US Adj Basis Nonmarketable US Stock and Securities	b4	12	N
1270	US Adj Basis Nonmarketable Foreign Stock & Secur.	b5	12	N
1280	US Adj Basis Internal US Pensions	b6	12	N
1290	US Adj Basis External US Pensions	b7	12	N
1300	Total US Adj Basis Partnership Interests	b8	12	N
1310	Total US Adj Basis Trusts Assets	b9	12	N
1320	US Adj Basis Internal US Intangibles	b11	12	N
1330	US Adj Basis External US Intangibles	b12	12	N
1340	US Adj Basis Loans to US Persons	b13	12	N
1350	US Adj Basis Loans to Foreign Persons	b14	12	N
1360	US Adj Basis US Real Property	b15	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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1370	US Adj Basis Foreign Real Property	b16	12	N
1380	US Adj Basis US Business Property	b17	12	N
1390	US Adj Basis Foreign Business Property	b18	12	N
1400	Total US Adj Basis Other Assets	b19	12	N
1410	US Adj Basis Total Assets	b20	12	N
1420	Gain/Loss Cash	c1	12	N
1430	Gain/Loss US Stock and Securities	c2	12	N
1440	Gain/Loss Foreign Stock and Securities	c3	12	N
1450	Gain/Loss Nonmarketable US Stock and Securities	c4	12	N
1460	Gain/Loss Nonmarketable Foreign Stock & Securities	c5	12	N
1470	Gain/Loss Internal US Pensions	c6	12	N
1480	Gain/Loss External US Pensions	c7	12	N
1490	Total Gain/Loss Partnership Interests	c8	12	N
1500	Total Gain/Loss Trusts Assets	c9	12	N
1510	Gain/Loss Internal US Intangibles	c11	12	N
1520	Gain/Loss External US Intangibles	c12	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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1530	Gain/Loss Loans to US Persons	c13	12	N
1540	Gain/Loss Loans to Foreign Persons	c14	12	N
1550	Gain/Loss US Real Property	c15	12	N
1560	Gain/Loss Foreign Real Property	c16	12	N
1570	Gain/Loss US Business Property	c17	12	N
1580	Gain/Loss Foreign Business Property	c18	12	N
1590	Total Gain/Loss Other Assets	c19	12	N
1600	Gain/Loss Total Assets	c20	12	N
1610	FMV Res Cash	d1	12	N
1620	FMV Res US Stock and Securities	d2	12	N
1630	FMV Res Foreign Stock and Securities	d3	12	N
1640	FMV Res Nonmarketable US Stock and Securities	d4	12	N
1650	FMV Res Nonmarketable Foreign Stock and Securities	d5	12	N
1660	FMV Res Internal US Pensions	d6	12	N
1670	FMV Res External US Pensions	d7	12	N
1680	Total FMV Res Partnership Interests	d8	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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1690	Total FMV Res Trusts Assets	d9	12	N
1700	FMV Res Internal US Intangibles	d11	12	N
1710	FMV Res External US Intangibles	d12	12	N
1720	FMV Res Loans to US Persons	d13	12	N
1730	FMV Res Loans to Foreign Persons	d14	12	N
1740	FMV Res US Real Property	d15	12	N
1750	FMV Res Foreign Real Property	d16	12	N
1760	FMV Res US Business Property	d17	12	N
1770	FMV Res Foreign Business Property	d18	12	N
1780	Total FMV Res Other Assets	d19	12	N
1790	FMV Res Total Assets	d20	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"0291" for Fixed; "nnnn" for variable format
		4	Value "*****"
1800		6	"FRMbbb"
1801		6	"8854bb"
1802		5	"PG04b"
1803		9	N (SSN or ITIN)
			Taxpayer Identification Number
1804		1	blank
1805		7	N 0000001 - 0000002
			Form Occurrence Number
1810	1a	12	N
			US Not-Eff-Con Interest Income
1820	1b	12	N
			US Not-Eff-Con Dividend Income
1830	1c	12	N
			US Not-Eff-Con Royalty Income
1840	1d	12	N
			US Not-Eff-Con Pension Income
1850	1e	12	N
			US Not-Eff-Con Total Other Income
*1860	1e	20	AN, "STMbnn" or blank
			US Not-Eff-Con Ind Other Income Description
+1870	1e	12	N or blank
			US Not-Eff-Con Ind Other Income Amount
1880	1f	12	N
			US Not-Eff-Con Total Income
1890	2	12	N
			US Eff-Con Gross Income
1900	3	12	N
			US Personal Service Income

...

Field Identification No.		Form Ref.	Length	Field Description
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1910	US Property Sales Gains	4a	12	N
1920	US Stock Sales Gains	4b	12	N
1930	US Debt Obligation Sales Gains	4c	12	N
1940	US Total Sales Gains	4d	12	N
1950	Pre-Expat Income/ Gains from Certain Foreign Corps	5	12	N
1960	Certain Property Exchange Gains	6	12	N
1970	Certain Foreign Corps Income	7	12	N
1980	Total Lines 1 To 7	8	12	N
1990	Other Source Gross Income	9	12	N
2000	Total Gross Income	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0259" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8859bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0020	A	35	AN
0030	A	22	A
0040	A	2	A
0050	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	B	4	N
0070	C	4	AN
0080	D	8	DT
0090	1	12	N
0100	2	12	N
0120	3	12	N
0130	4	6	R

Field Identification No.		Form Ref.	Length	Field Description
0140	Multiply Line 1 by Line 4	5	12	N
0150	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
@0180	Line 7 Supporting Statement	7	6	"STMbnn" or blank
0200	Credit Limit Worksheet Amount	8	12	N
0230	Credit Allowed for Current Year	9	12	N
0240	Credit Carryforward to Next Year	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1046" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8862bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	4	Value "2011"
0012	2	1	"X" or blank
0014	2	1	"X" or blank
0020	3	1	"X" or blank
0030	3	1	"X" or blank
0062	4A	3	N
0072	4B	3	N
0076	4C	3	N
0082	5A(1)	4	N (MMDD)

Field Identification No.		Form Ref.	Length	Field Description
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0084	Child 1 Month and Day of Death	5A(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	5B(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	5B(2)	4	N (MMDD)
0102	Child 3 Month and Day of Birth	5C(1)	4	N (MMDD)
0104	Child 3 Month and Day of Death	5C(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	6A Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6A Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6A Child 1	25	AN
0150	Address Same as Child 1	6B	1	"X" or blank
0246	Street Address During The Filing Tax Year - 1	6B Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	6B Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	6B Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	6B Child 2	25	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0265	Street Address During the Filing Tax Year - 3	6B Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	6B Child 2	25	'See 1st Occ.'
0272	Address Same as Child 1	6C	1	"X" or blank
0274	Address Same as Child 2	6C	1	"X" or blank
0276	Street Address during the Filing Tax Year-1	6C Child 3	35	'See 1st Occ.'
0278	City, State and Zip Code-1	6C Child 3	25	'See 1st Occ.'
0280	Street Address during the Filing Tax Year-2	6C Child 3	35	'See 1st Occ.'
0282	City, State and Zip Code-2	6C Child 3	25	'See 1st Occ.'
0284	Street Address during the Filing Tax Year-3	6C Child 3	35	'See 1st Occ.'
0286	City, State and Zip Code-3	6C Child 3	25	'See 1st Occ.'
0290	Other Person Lived w/Child - Yes	7	1	"X" or blank
0300	Other Person Lived w/Child - No	7	1	"X" or blank
0310	Other Person Name-1 Child 1	7A	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	7A	11	AN or blank
0330	Other Person Name-2 Child 1	7A	35	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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0340	Other Person Relationship-2 Child 1	7A	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	7A	35	'See 1st Occ.'
0360	Other Person Relationship-3 Child 1	7A	11	'See 1st Occ.'
0370	Other Person Same as Child 1	7B	1	"X" or blank
0380	Other Person Name-1 Child 2	7B	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	7B	11	AN or blank
0400	Other Person Name-2 Child 2	7B	35	'See 1st Occ.'
0410	Other Person Relationship-2 Child 2	7B	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	7B	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	7B	11	'See 1st Occ.'
0440	Other Person Living with Child 3, Same as Child 1	7C	1	"X" or blank
0450	Other Person Living with Child 3, Same as Child 2	7C	1	"X" or blank
0460	Other Person Name-1 Child 3	7C	35	AN, Allowable Special Characters are: Space, less-than (<), Hyphen (-) and Ampersand (&)

Field Identification No.		Form Ref.	Length	Field Description
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0470	Other Person Relationship-1 Child 3	7C	11	AN or blank
0480	Other Person Name-2 Child 3	7C	35	'See 1st Occ.'
0490	Other Person Relationship-2 Child 3	7C	11	'See 1st Occ.'
0500	Other Person Name-3 Child 3	7C	35	'See 1st Occ.'
0510	Other Person Relationship-3 Child 3	7C	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0049" for Fixed; "nnnn" for variable format
		4	Value "*****"
0512		6	"FRMbbb"
0513		6	"8862bb"
0514		5	"PG02b"
0515		9	N (Primary SSN)
0516		1	blank
0517		7	N 0000001
0520	8	3	N
0530	9	3	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0499" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8863bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1a	10	AN, "STMbnn" or blank
+0020	1a	15	AN (last name) or blank
+0030	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035	1b	9	N or blank
*+0040	1c	12	N or "STMbnn"
+0050	1d	12	N
+0060	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0070	Amt from Column (c) or Column (e) plus \$2,000 - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Subtract \$2,000 from Amt in column (c) - 2	1d	12	N
0130	Multiply Amt in Column (d) by 25% - 2	1e	12	N
0140	Amt from Column (c) or Column (e) plus \$2,000 - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Subtract \$2,000 from Amt in column (c) - 3	1d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 4 or \$10,000	5	12	N
0470	Tentative Lifetime Learning Credit	6	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0236" for Fixed; "nnnn" for variable format
		4	Value "*****"
0472		6	"FRMbbb"
0473		6	"8863bb"
0474		5	"PG02b"
0475		9	N (Primary SSN)
0476		1	blank
0477		7	N 0000001
0480	7	12	N
0490	8	12	N
0500	9	12	N
0510	10	12	N
0515	11	12	N
0520	12	6	R
0529	13	12	N
0535	13	1	"X" or blank
0540	14	12	N

Education Credits (American Opportunity and ...

Field Identification No.		Form Ref.	Length	Field Description
0550	Subtract Line 14 from Line 13	15	12	N
0560	Enter Tentative Lifetime Learning Credit Amount	16	12	N
0570	Enter \$60,000 (\$120,000 if Married Filing Jointly)	17	12	N
0580	Modified AGI from 1040 or 1040A	18	12	N
0590	Subtract Line 18 from Line 17	19	12	N
0600	Enter \$10,000 (\$20,000 if Married Filing Jointly)	20	12	N
0610	Divide Line 19 by Line 20	21	6	R
0620	Multiple Line 16 by Line 21	22	12	N
				--
				--
				--
0670	Nonrefundable Education Credits	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0241" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8864bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
@0008		6	"STMbnn" or blank
0033	1a	6	N
0036	1c	12	N
0040	2a	6	N
0050	2c	12	N
0052	3a	6	N
0054	3c	12	N
0073	4a	6	N
0076	4c	12	N
0080	5a	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0090	Agri-Biodiesel Mix Amount	5c	12	N
0092	Renewable Diesel Mix Gallons	6a	6	N
0094	Renewable Diesel Mix Amount	6c	12	N
0096	Qualified Agri-Biodiesel Production Gallons	7a	6	N
0098	Qualified Agri-Biodiesel Production Amount	7c	12	N
0100	Total of All Biodiesel Fuels Amount	8	12	N
0110	Pass-Through Credits	9	12	N
0120	Current Year Credit	10	12	N
@0125	Credit Division Schedule	10	6	"STMbnn" or blank
0200	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY
0210	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1705" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	N 0000001 - 0000005
0006		6	YYYYMM
@0007		6	"STMbnn" or blank
0010		8	YYYYMMDD
0020		8	YYYYMMDD
0080	A	1	NO ENTRY
0090	A	1	"X" or blank
0100	A	1	"X" or blank
0110	A	1	"X" or blank
0120	B	8	YYYYMMDD
0130	B	8	YYYYMMDD
0140	C	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
0220	Parent Filer's EIN	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN, "STMbnn" or blank
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370	Identifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0600	Name Line 2 Foreign Partnership	F1	35	AN
0605	In Care of Name Line	F1	35	AN or blank
0610	Address Foreign Partnership	F1	35	AN
0615	Reserved	F1	35	NO ENTRY
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0650	EIN Foreign Partnership	F2(a)	9	N or blank
0655	Foreign Reference ID Number	F2(b)	50	AN
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)

Field Identification No.		Form Ref.	Length	Field Description
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@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbBBBBBB or nnnnnnnnnbbB or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbBBBBBB or nnnnnnnnnbbB or blank
0865	Country Foreign Agent	G3	35	AN or blank
0870	Name Line 1 Person With Books/Records	G4	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN or blank
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"2218" for Fixed; "nnnn" for variable format
		4	Value "*****"
1030		6	"FRMbbb"
1031		6	"8865bb"
1032		5	"PG02b"
1033		9	N (Primary SSN)
1034		1	Blank
1035		7	N 0000001 - 0000005
1040	SCH A a	1	"X" or blank
1045	SCH A b	1	"X" or blank
*1050	SCH A	35	AN or "STMbnn" OR BLANK
+1060	SCH A	35	AN
*+1070	SCH A	22	AN or "STMbnn"
+1080	SCH A	2	AN
+1090	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1100	SCH A	9	N
+1110	SCH A	1	"X" or blank
+1120	SCH A	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Partners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN
2000	City of Partnership - 3	SCH A-2	22	AN

Field No.	Identification	Form Ref.	Length	Field Description
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2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Business Income (Loss)	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1513" for Fixed; "nnnn" for variable format
		4	Value "*****"
2470		6	"FRMbbb"
2471		6	"8865bb"
2472		5	"PG03b"
2473		9	N (Primary SSN)
2474		1	Blank
2475		7	N 0000001 - 0000005
*2480	SCH D 1(a)	80	AN, "STCGL", or blank
+2490	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	SCH D 1(c)	8	YYYYMMDD
+2510	SCH D 1(d)	12	N, or "EXPIRED"
+2520	SCH D 1(e)	12	N, or "EXPIRED"
+2530	SCH D 1(f)	12	N
2540	SCH D 1(a)	80	AN
2550	SCH D 1(b)	8	'See 1st Occ.'
2560	SCH D 1(c)	8	YYYYMMDD
2570	SCH D 1(d)	12	N, or "EXPIRED"
2580	SCH D 1(e)	12	N, or "EXPIRED"
2590	SCH D 1(f)	12	N
2600	SCH D 1(a)	80	AN

Field No.	Identification	Form Ref.	Length	Field Description
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2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	80	AN
2665	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2670	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2675	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2680	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2690	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2700	S-T Description of Property - 5	SCH D 1(a)	80	AN
2702	S-T Date Acquired - 5	SCH D 1(b)	8	'See 1st Occ.'
2704	S-T Date Sold - 5	SCH D 1(c)	8	YYYYMMDD
2706	S-T Sales Price - 5	SCH D 1(d)	12	N, or "EXPIRED"
2708	S-T Cost or Other Basis - 5	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 5	SCH D 1(f)	12	N
2714	S-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 2	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 3	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 4	12	N
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 5	12	N
2750	Net S-T Capital Gain (Loss)	SCH D 6	12	N
*2760	L-T Description of Property	SCH D 7(a)	80	AN or "LTCGL" or blank
+2770	L-T Date Acquired	SCH D 7(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 7(c)	8	YYYYMMDD
+2790	L-T Sales Price	SCH D 7(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 7(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 7(f)	12	N
2830	L-T Description of Property - 2	SCH D 7(a)	80	AN
2840	L-T Date Acquired - 2	SCH D 7(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 7(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 7(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 7(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 7(f)	12	N
2900	L-T Description of Property - 3	SCH D 7(a)	80	AN
2910	L-T Date Acquired - 3	SCH D 7(b)	8	'See 1st Occ.'
2920	L-T Date Sold - 3	SCH D 7(c)	8	YYYYMMDD
2930	L-T Sales Price - 3	SCH D 7(d)	12	N, or "EXPIRED"

Field No.	Identification	Form Ref.	Length	Field Description
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2940	L-T Cost or Other Basis - 3	SCH D 7(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 7(f)	12	N
2970	L-T Description of Property - 4	SCH D 7(a)	80	AN
2980	L-T Date Acquired - 4	SCH D 7(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 7(c)	8	YYYYMMDD
3000	L-T Sales Price - 4	SCH D 7(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 7(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 7(f)	12	N
3022	L-T Description of Property - 5	SCH D 7(a)	80	AN
3024	L-T Date Acquired - 5	SCH D 7(b)	8	'See 1st Occ.'
3026	L-T Date Sold - 5	SCH D 7(c)	8	YYYYMMDD
3028	L-T Sales Price - 5	SCH D 7(d)	12	N, or "EXPIRED"
3030	L-T Cost or Other Basis - 5	SCH D 7(e)	12	N, or "EXPIRED"
3032	L-T Gain or Loss - 5	SCH D 7(f)	12	N
3034	L-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 8	12	N
3035	Reserved		6	Blank
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 9	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 10	12	N
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 11	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3100	Capital Gain Distributions	SCH D 12	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D 13	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1006" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN)
3144		1	Blank
3145		7	N 0000001 - 0000005
3150	SCH K 1	12	N
3160	SCH K 2	12	N
3170	SCH K 3a	12	N
3180	SCH K 3b	12	N
@3185	SCH K 3b	6	"STMbnn" or blank
3190	SCH K 3c	12	N
3196	SCH K 4	12	N
3200	SCH K 5	12	N
3210	SCH K 6a	12	N
3216	SCH K 6b	12	N
3220	SCH K 7	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N
@3265	Section 1250 Gain Attach. Schedule	SCH K 9c	6	"STMBnn" or blank
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N
3280	Other Income (Loss)	SCH K 11	12	N
3282	Other Income (Loss) Explanation	SCH K 11	20	AN
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMBnn" or blank
3290	Section 179 Deduction	SCH K 12	12	N
3300	Contributions	SCH K 13a	12	N
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMBnn" or blank
3320	Investment Interest Expense	SCH K 13b	12	N
*3330	Section 59(e)(2) Expenditures Type	SCHK13c(1)	20	AN, "STMBnn" or blank
+3340	Section 59(e)(2) Expenditures Amount	SCHK13c(2)	12	N
@3345	Expenditures Attach	SCHK13c(2)	6	"STMBnn" or blank
3350	Other Deductions	SCH K 13d	12	N
3352	Other Deductions Explanation	SCH K 13d	20	AN
@3355	Other Deductions (Attach Schedule)	SCH K 13d	6	"STMBnn" or blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J)(5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMBnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMBnn" or blank
3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMBnn" or blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMBnn" or blank
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMBnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN
3475	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMBnn" or blank
+3500	Type of Other Credit	SCH K 15f	20	AN
@3505	Other Credits Attach Schedule	SCH K 15f	6	"STMBnn" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMbnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMbnn" or blank
3550	Passive Category Income	SCH K 16d	12	N
3560	General Category Income	SCH K 16e	12	N
3570	Other Income	SCH K 16f	12	N
@3575	Other Income (Attach Statement)	SCH K 16f	6	"STMbnn" or blank
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Category Deductions	SCH K 16i	12	N
3610	General Category Deductions	SCH K 16j	12	N
3620	Other Deductions	SCH K 16k	12	N
@3625	Other Deductions (Attach Statement)	SCH K 16k	6	"STMbnn" or blank
3630	Foreign Taxes (Paid) Box	SCH K 16l	1	"X" or blank
3640	Foreign Taxes (Accrued) Box	SCH K 16l	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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3650	Foreign Taxes Paid Amount	SCH K 16l	12	N
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMBnn" or blank
@3667	Other Foreign Tax Information	SCH K 16n	6	"STMBnn" or blank
3670	Depreciation Adjustment	SCH K 17a	12	N
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMBnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMBnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMBnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT Items (Attach Schedule)	SCH K 17f	6	"STMBnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3746	Nondeductible Expenses	SCH K 18c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank
3760	Distributions Other property	SCH K 19b	12	N
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0829" for Fixed; "nnnn" for variable format
		4	Value "*****"
3790		6	"FRMbbb"
3791		6	"8865bb"
3792		5	"PG05b"
3793		9	N (Primary SSN)
3794		1	Blank
3795		7	N 0000001 - 0000005
3800	SCH L 1(b)	12	N
3810	SCH L 1(d)	12	N
3820	SCH L2a(a)	12	N
3830	SCH L2a(c)	12	N
3840	SCH L2b(a)	12	N
3850	SCH L2b(b)	12	N
3860	SCH L2b(c)	12	N
3870	SCH L2b(d)	12	N
3880	SCH L 3(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" or blank
3957	Loans to Partners Beginning of Tax Year	SCH L7a(b)	12	N
3958	Loans to Partners End of Tax Year	Sch L7a(d)	12	N
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L7b(b)	12	N
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L7b(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" or blank
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" or blank
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" or blank
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" or blank
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0517" for Fixed; "nnnn" for variable format
		4	Value "*****"
4410		6	"FRMbbb"
4411		6	"8865bb"
4412		5	"PG06b"
4413		9	N (Primary SSN)
4414		1	Blank
4415		7	N 0000001 - 0000005
4420	SCH M 1(a)	12	N
4430	SCH M 1(b)	12	N
4440	SCH M2a(a)	12	N
4450	SCH M2a(b)	12	N
4460	SCH M2b(a)	12	N
4470	SCH M2b(b)	12	N
4480	SCH M2c(a)	12	N
4490	SCH M2c(b)	12	N
@4495	SCH M2c	6	"STMbnn" or blank Statement)

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4500	Net Income (Loss) Per Books	SCH M-1	1 12	N
4510	Income Included On Schedule K	SCH M-1	2 12	N
@4515	Income Included On Schedule K (Itemize)	SCH M-1	2 6	"STMBnn" or blank
4520	Guaranteed Payments	SCH M-1	3 12	N
4530	Depreciation Expenses	SCH M-1	4a 12	N
4540	Travel & Entertainment	SCH M-1	4b 12	N
@4545	Attach Statement For Other Expenses	SCH M-1	4 6	"STMBnn" or blank
4550	Total For Other Expenses	SCH M-1	4b 12	N
4560	Total Expenses Line 4	SCH M-1	4b 12	N
4570	Add Lines 1-4	SCH M-1	5 12	N
4580	Tax Exempt Interest	SCH M-1	6a 12	N
@4585	Attach Statement For Other Income	SCH M-1	6a 6	"STMBnn" or blank
4590	Total For Other Income	SCH M-1	6a 12	N
4600	Total Income Line 6a	SCH M-1	6a 12	N
4610	Depreciation Deductions	SCH M-1	7a 12	N
@4615	Attach Statement For Other Deductions	SCH M-1	7a 6	"STMBnn" or blank
4620	Total For Other Deductions	SCH M-1	7a 12	N
4630	Total Deductions Line 7a	SCH M-1	7a 12	N
4640	Add Lines 6 And 7	SCH M-1	8 12	N

Field Identification No.	Form Ref.	Length	Field Description
4650	SCH M-1	9 12	N
4660	SCH M-2	1 12	N
4670	SCH M-2 2a	12	N
4675	SCH M-2 2b	12	N
4680	SCH M-2	3 12	N
@4685	SCH M-2	4 6	"STMbnn" or blank
4690	SCH M-2	4 12	N
4700	SCH M-2	5 12	N
4710	SCH M-2 6a	12	N
4720	SCH M-2 6b	12	N
@4725	SCH M-2	7 6	"STMbnn" or blank
4730	SCH M-2	7 12	N
4740	SCH M-2	8 12	N
4750	SCH M-2	9 12	N
@4755	SCH M-2	6	"STMbnn" or blank
@4757		6	"STMbnn" or blank
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1057" for Fixed; "nnnn" for variable format
		4	Value "*****"
4770		6	"FRMbbb"
4771		6	"8865bb"
4772		5	"PG07b"
4773		9	N (Primary SSN)
			Taxpayer Identification Number
4774		1	Blank
4775		7	N 0000001 - 0000005
4780	SCH N 1(a)	12	N
			Sales Of Inventory - U.S. Person Filing Return
4790	SCH N 1(b)	12	N
			Sales Of Inventory - Domestic Corporation
4800	SCH N 1(c)	12	N
			Sales Of Inventory - Foreign Corporation
4810	SCH N 1(d)	12	N
			Sales Of Inventory - Person With 10%
4820	SCH N 2(a)	12	N
			Sales Of Property Rights U.S. Person Filing Return
4830	SCH N 2(b)	12	N
			Sales Of Property Rights Domestic Corporation
4840	SCH N 2(c)	12	N
			Sales Of Property Rights Foreign Corporation
4850	SCH N 2(d)	12	N
			Sales Of Property Rights Person With 10%

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4860	Compensation Received U.S. Person Filing Return	SCH N 3(a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3(b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3(c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3(d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4(a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4(b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4(c)	12	N
4930	Commissions Received Person With 10%	SCH N 4(d)	12	N
4940	Rents Received-U.S. Person	SCH N 5(a)	12	N
4950	Rents Received- Domestic Corporation	SCH N 5(b)	12	N
4960	Rents Received- Foreign Corporation	SCH N 5(c)	12	N
4970	Rents Received- Person With 10%	SCH N 5(d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
4990	Distributions Received-Domestic Corporation	SCH N 6(b)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5000	Distributions Received-Foreign Corporation	SCH N 6(c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6(d)	12	N
5020	Interest Received- U.S. Person Filing Return	SCH N 7(a)	12	N
5030	Interest Received- Domestic Corporation	SCH N 7(b)	12	N
5040	Interest Received- Foreign Corporation	SCH N 7(c)	12	N
5050	Interest Received- Person With 10%	SCH N 7(d)	12	N
5060	Other U.S. Person	SCH N 8(a)	12	N
5070	Other Domestic Corporation	SCH N 8(b)	12	N
5080	Other Foreign Corporation	SCH N 8(c)	12	N
5090	Other Person With 10%	SCH N 8(d)	12	N
5100	Add Lines 1-8 - U.S. Person	SCH N 9(a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9(b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9(c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N
5140	Purchases Of Inventory - U.S. Person	SCH N10(a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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5160	Purchases Of Inventory - Foreign Corporation	SCH N10(c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10(d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11(a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11(b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11(c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11(d)	12	N
5220	Purchases Of Property Rights- U.S. Person	SCH N12(a)	12	N
5230	Purchases Of Property Rights- Domestic Corporation	SCH N12(b)	12	N
5240	Purchases Of Property Rights- Foreign Corporation	SCH N12(c)	12	N
5250	Purchases Of Property Rights- Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid- U.S. Person	SCH N13(a)	12	N
5270	Compensation Paid- Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid- Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5300	Commissions Paid- U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid- Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid- Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid- Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid- U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid- Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"1567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbK1"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0030	Final K-1		1	"X" or blank
0040	Amended K-1		1	NO ENTRY
0100	Partnership's Identifying Number (EIN or SSN)	A	9	N or blank
0110	Partnership's Name 1	B	35	AN
0120	Partnership's Name 2	B	35	AN
0130	Partnership's Address 1	B	35	AN
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"

Field No.	Identification	Form Ref.	Length	Field Description
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0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN
0390	Partner's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	Partner's % of Profit BOY	E	6	R or blank
0510	Partner's % of Profit EOY	E	6	R or blank
0520	Partner's % of Loss BOY	E	6	R or blank
0530	Partner's % of Loss EOY	E	6	R or blank
0540	Partner's % of Capital BOY	E	6	R or blank
0550	Partner's % of Capital EOY	E	6	R or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank
0800	Ordinary Business Income (Loss)	1	12	N
@0805	Ordinary Business Income Attach.	1	6	"STMbnn" or blank
0809	Asterisk Line 2	2	1	"*" or blank
0810	Rental Real Estate Income (Loss)	2	12	N
@0815	Rental Real Estate Income Attach.	2	6	"STMbnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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@0825	Other Rental Income Attach.	3	6	"STMbnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMbnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMbnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMbnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Asterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Asterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank
0920	Section 1231 Gain (Loss)	10	12	N
@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100	Other Income Code 1	11	1	A or blank
1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1195	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1197	Additional Lines Statement	11	6	"STMBnn" or blank
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMBnn" or blank
1300	Other Deductions Code 1	13	1	A or blank
1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMBnn" or blank
@1397	Additional Lines Statement	13	6	"STMBnn" or blank
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1450	Self-employment Code 2	14	1	A or blank
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
@1485	Self-Employment Attach. Schedule	14	6	"STMbnn" or blank
1500	Credits Code 1	15	1	A or blank
1510	Credits Amount 1	15	12	N
1520	Credits Code 2	15	1	A or blank
1530	Credits Amount 2	15	12	N
1540	Credits Code 3	15	1	A or blank
1550	Credits Amount 3	15	12	N
1560	Credits Code 4	15	1	A or blank
1570	Credits Amount 4	15	12	N
@1575	Other Credits Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
1690	Foreign Country Name	16	35	AN or blank
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Schedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
@2155	Tax-Exempt Attach. Schedule	18	6	"STMbnn" or blank
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2415	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417	Additional Lines Statement	20	6	"STMbnn" or blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"2258" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbO"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
0030	Cash Date of Transfer	I(a)	8	YYYYMMDD
0040	Cash Fair Market Value	I(c)	12	N
0050	Cash % Interest In Partnership	I(g)	6	R
0055	"See Below" Indicator	I(g)	1	"X" or blank
*0060	Marketable Securities: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0070	Marketable Securities: Number Of Items Transferred	I(b)	12	N
+0080	Marketable Securities: FMV On Date Of Transfer	I(c)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0090	Marketable Securities: Cost Or Other Basis	I(d)	12	N
+0100	Marketable Securities: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I(f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I(g)	6	R
+0125	"See Below" Indicator	I(g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0140	Marketable Securities: No. Items Transferred - 2	I(b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I(c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I(d)	12	N
0170	Marketable Securities: 704(c) Allocation Method-2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N
0190	Marketable Securities: % Interest Partnership-2	I(g)	6	R

Field No.	Identification	Form Ref.	Length	Field Description
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0195	"See Below" Indicator	I(g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0210	Marketable Securities: No. Items Transferred - 3	I(b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I(c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I(d)	12	N
0240	Marketable Securities: 704(c) Allocation Method-3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I(f)	12	N
0260	Marketable Securities: % Interest Partnership-3	I(g)	6	R
0265	"See Below" Indicator	I(g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N
0290	Marketable Securities: FMV On Date Of Transfer - 4	I(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Marketable Securities: Cost Or Other Basis - 4	I(d)	12	N
0310	Marketable Securities: 704(c) Allocation Method-4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I(f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I(g)	6	R
0335	"See Below" Indicator	I(g)	1	"X" or blank
0337	Statement Reference - BMF Use Only	I	6	Blank
*0340	Inventory: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I(b)	12	N
+0360	Inventory: FMV On Transfer Date	I(c)	12	N
+0370	Inventory: Cost Or Other Basis	I(d)	12	N
+0380	Inventory: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N
0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank
0617	Statement Reference - BMF Use Only	I	6	Blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Partnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N
0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0780	Tangible Property: FMV On Date of Transfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Partnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0840	Tangible Property: Number Of Items Transferred-4	I(b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I(c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I(d)	12	N
0870	Tangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I(f)	12	N
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0907	Statement Reference - BMF Use Only	I	6	Blank
*0910	Intangible Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I(b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I(c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I(d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0960	Intangible Property: Gain Recognized	I(f)	12	N
+0970	Intangible Property: % Interest In Partnership	I(g)	6	R
+0975	"See Below" Indicator	I(g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N
1000	Intangible Property: FMV On Date Of Transfer - 2	I(c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I(d)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1020	Intangible Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I(f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I(g)	6	R
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1060	Intangible Property: Number Items Transferred - 3	I(b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I(c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I(d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I(f)	12	N
1110	Intangible Property: % Interest Partnership - 3	I(g)	6	R
1115	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1120	Intangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N
1150	Intangible Property: Cost Or Other Basis - 4	I(d)	12	N
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
1187	Statement Reference - BMF Use Only	I	6	Blank
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT
1270	Other Property: Number Of Items Transferred - 2	I(b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I(c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I(d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I(f)	12	N
1320	Other Property: % Interest In Partnership - 2	I(g)	6	N
1325	"See Below" Indicator	I(g)	1	"X" or blank
1330	Other Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1340	Other Property: Number Of Items Transferred - 3	I(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1350	Other Property: FMV On Date Of Transfer - 3	I(c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I(d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I(f)	12	N
1390	Other Property: % Interest In Partnership - 3	I(g)	6	N
1395	"See Below" Indicator	I(g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1410	Other Property: Number Of Items Transferred - 4	I(b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I(c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I(d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1450	Other Property: Gain Recognized - 4	I(f)	12	N
1460	Other Property: % Interest In Partnership - 4	I(g)	6	N
1465	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1467	Statement Reference - BMF Use Only	I	6	Blank
@1470	Supplemental Information	I	6	"STMBnn" or blank
1480	Type Of Property	II(a)	35	AN
@1485	Attach Schedule of 704(c) Property	II(a)	6	"STMBnn" or blank
1490	Date Of Original Transfer	II(b)	8	YYYYMMDD
@1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMBnn" or blank
1500	Date Of Disposition	II(c)	8	YYYYMMDD
1510	Manner Of Disposition	II(d)	35	AN
1520	Gain Realized By Partnership	II(e)	12	N
1530	Depreciation Recapture Recognized	II(f)	12	N
1540	Gain Allocated To Partner	II(g)	12	N
1550	Depreciation Recapture Allocated	II(h)	12	N
@1555	Attach Schedule of Calculated Amount	II(h)	6	"STMBnn" or blank
1560	Type Of Property - 2	II(a)	35	AN
@1565	Attach Schedule of 704(c) Property - 2	II(a)	6	"STMBnn" or blank
1570	Date Of Original Transfer - 2	II(b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMBnn" or blank
1580	Date Of Disposition	II(c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II(d)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
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1600	Gain Recognized By Partnership - 2	II(e)	12	N
1610	Depreciation Recapture Recognized - 2	II(f)	12	N
1620	Gain Allocated To Partner - 2	II(g)	12	N
1630	Depreciation Recapture Allocated - 2	II(h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II(h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II(a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II(a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II(b)	8	YYYYMMDD
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	YYYYMMDD
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N
1690	Depreciation Recapture Recognized - 3	II(f)	12	N
1700	Gain Allocated To Partner - 3	II(g)	12	N
1710	Depreciation Recapture Allocated - 3	II(h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II(h)	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1720	Type Of Property - 4	II(a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II(a)	6	"STMbnn" or blank
1730	Date Of Original Transfer - 4	II(b)	8	YYYYMMDD
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	YYYYMMDD
1750	Manner Of Disposition - 4	II(d)	35	AN
1760	Gain Recognized By Partnership - 4	II(e)	12	N
1770	Depreciation Recapture Recognized - 4	II(f)	12	N
1780	Gain Allocated To Partner - 4	II(g)	12	N
1790	Depreciation Recapture Allocated - 4	II(h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II(h)	6	"STMbnn" or blank
@1797	Part II additional Info	II	6	"STMbnn" or blank
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbP"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
*0030	Acquisitions Name	I(a)	35	AN or "STMbnn" or blank
+0040	Acquisitions Address	I(a)	35	AN
*+0050	Acquisitions City	I(a)	22	AN or "STMbnn"
+0060	Acquisitions State	I(a)	2	AN
+0070	Acquisitions Zip Code	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0080	Acquisitions ID Number	I(a)	9	N
+0090	Date Of Acquisition	I(b)	8	YYYYMMDD
+0100	FMV Of Interest Acquired	I(c)	12	N
+0110	Basis In Interest Acquired	I(d)	12	N
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
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+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	YYYYMMDD

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No.	Identification	Form Ref.	Length	Field Description
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+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	II(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank

Field Identification No.		Form Ref.	Length	Field Description
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0575	"See Below" Ind.	II(f)	1	"X" or blank
0580	Dispositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	II(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank

Field Identification No.		Form Ref.	Length	Field Description
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0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0549" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8866bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		8	YYYYMMDD or blank
0020		8	YYYYMMDD or blank
0080		9	NO ENTRY
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" or blank
0130	B	1	"X" or blank
0140	C	35	AN or blank
@0145	C	6	"STMbnn" or blank
0150	C	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2(a)	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
@0235	Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245	Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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@0275	Schedule of each Separate Property-2	2(b)	6	"STMBnn" or blank
0277	Statement Reference - BMF Use Only	2(b)	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank
0290	Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320	Interest Due on Increase-2	7(b)	12	N or blank
@0325	Explain Interest Comp Line 7-2	7(b)	6	"STMBnn" or blank
0330	Interest to be Refunded on Decrease-2	8(b)	12	N or blank
@0335	Explain Interest Comp Line 8-2	8(b)	6	"STMBnn" or blank
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360	Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365	Schedule of each Separate Property-3	2(c)	6	"STMBnn" or blank
0367	Statement Reference - BMF Use Only	2(c)	6	Blank
0370	Adjusted Taxable Income For Look-Back Purposes-3	3(c)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank
@0415	Explain Interest Comp Line 7-3	7(c)	6	"STMbnn" or blank
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
@0425	Explain Interest Comp Line 8-3	8(c)	6	"STMbnn" or blank
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
		4	"0066" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8867bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	9	N, PNNNNNNNNN
0020	2	1	"X" or blank
0030	2	1	"X" or blank
0040	3	1	"X" or blank
0050	3	1	"X" or blank
0060	4	1	"X" or blank
0070	4	1	"X" or blank
0080	5a	1	"X" or blank
0090	5a	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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0100	Txpyr Filing Status MFJ Yes Box	5b	1	"X" or blank
0110	Txpyr Filing Status MFJ No Box	5b	1	"X" or blank
0120	Investment Income More Than Limit Yes Box	6	1	"X" or blank
0130	Investment Income More Than Limit No Box	6	1	"X" or blank
0140	Txpyr (or Spouse) a Qualifying Child Yes Box	7	1	"X" or blank
0150	Txpyr (or Spouse) a Qualifying Child No Box	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
		4	"0231" for Fixed; "nnnn" for variable format
		4	Value "*****"
0161		6	"FRMbbb"
0162		6	"8867bb"
0163		5	"PG02b"
0164		9	N (Primary SSN)
0165		1	blank
0166		7	N 0000001
0170	8(1)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0180	9(1)	1	"X" or blank
0190	9(1)	1	"X" or blank
0200	10(1)	1	"X" or blank
0210	10(1)	1	"X" or blank
0220	11(1)	1	"X" or blank
0230	11(1)	1	"X" or blank
0240	12(1)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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0250	Child 1 Met Age Conditions No Box	12(1)	1	"X" or blank
0260	Another TP Could Ans Yes for Child 1 Yes Box	13a(1)	1	"X" or blank
0270	Another TP Could Ans Yes for Child 1 No Box	13a(1)	1	"X" or blank
0280	Relationship of Child 1	13b(1)	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0290	Child 1 Qualify Under Tiebreaker Rules Yes Box	13c(1)	1	"X" or blank
0300	Child 1 Qualify Under Tiebreaker Rules No Box	13c(1)	1	"X" or blank
0310	Child 1 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(1)	1	"X" or blank
0320	Qualifying Child 1 Has Work SSN Yes Box	14(1)	1	"X" or blank
0330	Qualifying Child 1 Has Work SSN No Box	14(1)	1	"X" or blank
0340	Name for Child 2	8(2)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0350	Child 2 Met Relationship Test Yes Box	9(2)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
0360	9(2)	1	Child 2 Met Relationship Test No Box
0370	10(2)	1	Either is True for Child 2 Yes Box
0380	10(2)	1	Either is True for Child 2 No Box
0390	11(2)	1	Child 2 Lived with TP in US More Than 1/2 YR - Yes
0400	11(2)	1	Child 2 Lived with TP in US More Than 1/2 YR - No
0410	12(2)	1	Child 2 Met Age Conditions Yes Box
0420	12(2)	1	Child 2 Met Age Conditions No Box
0430	13a(2)	1	Another TP Could Ans Yes for Child 2 Yes Box
0440	13a(2)	1	Another TP Could Ans Yes for Child 2 No Box
0450	13b(2)	12	Relationship of Child 2 "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0460	13c(2)	1	Child 2 Qualify Under Tiebreaker Rules Yes Box
0470	13c(2)	1	Child 2 Qualify Under Tiebreaker Rules No Box

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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0480	Child 2 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(2)	1	"X" or blank
0490	Qualifying Child 2 Has Work SSN Yes Box	14(2)	1	"X" or blank
0500	Qualifying Child 2 Has Work SSN No Box	14(2)	1	"X" or blank
0510	Name for Child 3	8(3)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0520	Child 3 Met Relationship Test Yes Box	9(3)	1	"X" or blank
0530	Child 3 Met Relationship Test No Box	9(3)	1	"X" or blank
0540	Either is True for Child 3 Yes Box	10(3)	1	"X" or blank
0550	Either is True for Child 3 No Box	10(3)	1	"X" or blank
0560	Child 3 Lived With TP in US More Than 1/2 YR - Yes	11(3)	1	"X" or blank
0570	Child 3 Lived With TP in US More Than 1/2 YR - No	11(3)	1	"X" or blank
0580	Child 3 Met Age Conditions Yes Box	12(3)	1	"X" or blank
0590	Child 3 Met Age Conditions No Box	12(3)	1	"X" or blank
0600	Another TP Could Ans Yes for Child 3 Yes Box	13a(3)	1	"X" or blank
0610	for Child 3 Yes Box for Child 3 No Box	13a(3)	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
0620 Relationship of Child 3	13b(3)	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0630 Child 3 Qualify Under Tiebreaker Rules Yes Box	13c(3)	1	"X" or blank
0640 Child 3 Qualify Under Tiebreaker Rules No Box	13c(3)	1	"X" or blank
0650 Child 3 Qualify Under Tiebreaker "Don't Know" Box	13c(3)	1	"X" or blank
0660 Child 3 Has Work SSN Yes Box	14(3)	1	"X" or blank
0670 Child 3 Has Work SSN No Box	14(3)	1	"X" or blank
0680 Earned Income and AGI Below Limit Yes Box	15	1	"X" or blank
0690 Earned Income and AGI Below Limit No Box	15	1	"X" or blank
Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
		4	"0059" for Fixed; "nnnn" for variable format
		4	Value "*****"
0701		6	"FRMbbb"
0702		6	"8867bb"
0703		5	"PG03b"
0704		9	N (Primary SSN)
0705		1	blank
0706		7	N 0000001
0710	16	1	"X" or blank Main Home in US for More Than 6 mos. Yes Box
0720	16	1	"X" or blank Main Home in US for More Than 6 mos. No Box
0730	17	1	"X" or blank TP or Spouse Age 25 But Under 65 Yes Box
0740	17	1	"X" or blank TP or Spouse Age 25 But Under 65 No Box
0750	18	1	"X" or blank TP (or Spouse) Eligible Dependent(s) Yes Box
0760	18	1	"X" or blank TP (or Spouse) Eligible Dependent(s) No Box
0770	19	1	"X" or blank Earned Income and AGI Below Limit Yes Box
0780	19	1	"X" or blank Earned Income and AGI Below Limit No Box

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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0790	TP Provided Info or Obtained Yes Box	20	1	"X" or blank
0800	TP Provided Info or Obtained No Box	20	1	"X" or blank
0810	Completed EIC or Own Worksheet Yes Box	21	1	"X" or blank
0820	Completed EIC or Own Worksheet No Box	21	1	"X" or blank
0830	Complied with Knowledge Requirement Yes Box	22	1	"X" or blank
0840	Complied with Knowledge Requirement No Box	22	1	"X" or blank
0850	Did You Keep Records Yes Box	23	1	"X" or blank
0860	Did You Keep Records No Box	23	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0593" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8873bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000010
0010		9	N
0020	1	1	"X" or blank
@0025	1	6	"STMbnn" or blank
0030	2	1	"X" or blank
@0035	2	6	"STMbnn" or blank
0040	3	1	"X" or blank
@0045	3	6	"STMbnn" or blank
0050	4a	1	"X" or blank
0055	4a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N
0150	Foreign Sale and Leasing Income Lease Outside US	8(b)	12	N
0160	Foreign Trade Income Sale Services	9(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0170	Foreign Sale and Leasing Income Service Outside US	10(b)	12	N
0180	Foreign Trade Income Lease Services	11(a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11(b)	12	N
0200	Foreign Trade Income Construction Services	12(a)	12	N
0210	Foreign Trade Income Managerial Services	13(a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Beginning of Year Trade	17a(a)	12	N
0260	Inventory Beginning of Year Sale and Lease	17a(b)	12	N
0270	Purchase Trade	17b(a)	12	N
0280	Purchase Sale and Lease	17b(b)	12	N
0290	Cost of Labor Trade	17c(a)	12	N
0300	Cost of Labor Sale and Lease	17c(b)	12	N
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0325	Attachment to Section 263A Costs	17d	6	"STMbnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attachment Other Costs	17e	6	"STMbnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N
0440	other Expenses and Deductions Sale and Lease	19(b)	12	N
@0445	Attachment for Other Expenses and Deductions	19	6	"STMbnn" or blank
0450	Foreign Trade Income	20(a)	12	N
0460	Foreign Sale and Leasing Income	21(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0451" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0470 Record ID		6	"FRMbbb"
0471 Form Number		6	"8873bb"
0472 Page Number		5	"PG02b"
0473 Taxpayer Identification Number		9	N (Primary SSN)
0474 Filler		1	blank
0475 Form Occurrence Number		7	N 0000001 - 0000010
0480 Foreign Trading Gross Receipts	22	12	N
0490 Cost of Direct Material	23a	12	N
0500 Cost of Direct Labor	23b	12	N
0510 Total Lines 23a and 23b	23c	12	N
0520 Subtract from Foreign Trading Gross Receipts	24	12	N
0530 Worldwide Gross Receipts	25	12	N
0540 Cost of Goods Sold	26a	12	N
0550 Expenses Attributable to Gross Income	26b	12	N
0560 Total Lines 26a and 26b	26c	12	N
0570 Subtract from Worldwide Gross Receipts	27	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0580	Overall Profit Percentage	28	6	R
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Foreign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
0730	Foreign Sale and Leasing Income	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	6	R
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion Deduction	52	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0559" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8874bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001
0010	Identifying Number	9	NO ENTRY
*0020	CDE Name-1	1(a)	35 AN or "STMbnn"
+0030	CDE Street Address-1	1(a)	35 AN
*+0040	CDE City-1	1(a)	22 AN or "STMbnn"
+0050	CDE State-1	1(a)	2 A
+0060	CDE Zip Code-1	1(a)	12 N (left-justified)
+0070	CDE ID Number-1	1(b)	9 N
+0080	Date of Initial Investment-1	1(c)	8 DT
+0090	Equity Investment Amount-1	1(d)	12 N
+0095	Credit Rate-1	1(e)	6 R
*+0100	Credit-1	1(f)	12 N or "STMbnn" or Blank
0110	CDE Name-2	1(a)	35 AN
0120	CDE Street Address-2	1(a)	35 AN
0130	CDE City-2	1(a)	22 AN
0140	CDE State-2	1(a)	2 A or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N
0305	Statement Reference - BMF Use Only	1	6	Blank
0320	Total Credit Amount More than 3 CDEs	1	12	N
0340	New Market Credits from Partnerships and S Corp	2	12	N
0345	Statement Reference - BMF Use Only	2	6	Blank
0360	Add Line 1 (column f) and Line 2	3	12	N
	Record Terminus Character		1	Value "#"

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

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0118" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8881bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
@0035	2	6	"STMbnn" or blank
0040	3	12	N
0050	4	12	N
0060	5	12	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0172" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8882bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0065	1	6	Blank
0070	6	12	N
0090	7	12	N
@0100	7	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Amount Allocated to Beneficiaries	8	12	NO ENTRY
0160	Subtract Line 8 from Line 7	9	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8885bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	0000001 - 0000002
0020 SSN of Recipient		9	N
0035 January Box	1	1	"X" or blank
0045 February Box	1	1	"X" or blank
0055 March Box	1	1	"X" or blank
0065 April Box	1	1	"X" or blank
0075 May Box	1	1	"X" or blank
0085 June Box	1	1	"X" or blank
0095 July Box	1	1	"X" or blank
0105 August Box	1	1	"X" or blank
0115 September Box	1	1	"X" or blank
0125 October Box	1	1	"X" or blank
0135 November Box	1	1	"X" or blank
0145 December Box	1	1	"X" or blank
0190 Amount Paid for Health Insurance	2a	12	N
0195 Amount Paid for Health Insurance	2b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Total MSA & HSA Distribution	3a	12	N
0205	Total MSA & HSA Savings Account Dist.	3b	12	N
0210	Subtract Line 3 from Line 2	4a	12	N
0220	Subtract Line 3 from Line 2	4b	12	N
0230	Totals for Column A & B	6a	12	N
0240	Totals for Column A & B	6b	12	N
0250	Health Coverage Tax Credit	7	12	N
	Record Terminus Character		1	Value "#"

Reportable Transaction Disclosure
Statement

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0619" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8886bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000010
0010		9	Identifying Number NO ENTRY
0011	A	4	Statement Number N
0012	A	4	Total Statement Number N
0013	B	6	Tax Form Number AN, allowable special character is hyphen (-)
0015	B	6	Tax Year DT (YYYYMM)
0016	B	1	Amended Return Box - Yes "X" or blank
0017	B	1	Amended Return Box - No "X" or blank
0018	C	1	Initial Year Filer Indicator "X" or blank
0020	C	1	Protective Disclosure Indicator "X" or blank
*0030	1a	35	Transaction Name AN or "STMbnn"
+0038	1b	4	Initial Year participated DT (YYYY)
0039	1c	6	Reserved for BMF Use NO ENTRY

Reportable Transaction Disclosure
Statement

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0040	Registration Number 1	1c	11	AN, "STMbnn" or blank
+0042	Registration Number 2	1c	11	AN or blank
+0044	Registration Number 3	1c	11	AN or blank
+0046	Registration Number 4	1c	11	AN or blank
+0048	Registration Number 5	1c	11	AN or blank
0050	Reserved for BMF Use	1c	6	NO ENTRY
0100	Listed Transaction	2a	1	"X" or blank
0110	Confidential	2b	1	"X" or blank
0120	Contractual Protection	2c	1	"X" or blank
0130	Loss	2d	1	"X" or blank
0150	Transaction of Interest	2e	1	"X" or blank
0200	Published Guidance Number	3	35	N or blank --
0205	Reserved for BMF Use	3	6	NO ENTRY
0220	Number of Transactions on Form	4	3	N
*0230	Partnership Box 1	5a	6	"X" or "STMbnn" or blank
+0240	S Corp Box 1	5a	1	"X" or blank
+0250	Trust Box 1	5a	1	"X" or blank
+0260	Foreign Box 1	5a	1	"X" or blank
+0270	Name 1	5b	35	AN or blank
+0280	EIN 1	5c	9	N or blank
+0290	Date K-1 Received 1	5d	8	DT, "NONE" or blank

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Partnership Box 2	5a	6	"X" or blank
0310	S Corp Box 2	5a	1	"X" or blank
0320	Trust Box 2	5a	1	"X" or blank
0330	Foreign Box 2	5a	1	"X" or blank
0340	Name 2	5b	35	AN or blank
0350	EIN 2	5c	9	N or blank
0360	Date K-1 Received 2	5d	8	DT "NONE" or blank
0365	Reserved for BMF Use	5	6	NO ENTRY
*0370	Fee Paid Name 1	6a	35	AN or "STMBnn" or blank
+0380	Fee Paid ID Number 1	6a	9	N or blank
+0390	Fee Paid Amount 1	6a	12	N or blank
*+0400	Fee Paid Street Address 1	6a	35	AN or "STMBnn" or blank
+0410	Fee Paid City 1	6a	22	A or blank
+0420	Fee Paid State 1	6a	2	A (Standard Postal State Abbreviation) or blank
+0430	Fee paid Zip Code 1	6a	12	N (Left Justified) or blank
0440	Fee Paid Name 2	6b	35	AN or blank
0450	Fee Paid ID Number 2	6b	9	N or blank
0460	Fee Paid Amount 2	6b	12	N or blank
0470	Fee Paid Street Address 2	6b	35	AN or blank
0480	Fee Paid City 2	6b	22	A or blank
0490	Fee Paid State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0500	Fee Paid Zip Code 2	6b	12	N (Left Justified) or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0505 Reserved for BMF Use	6b	6	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1530" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0600 Record ID		6	"FRMbbb"
0601 Form Number		6	"8886bb"
0602 Page Number		5	"PG02b"
0603 Taxpayer Identification Number		9	N (Primary SSN)
0604 Filler		1	blank
0605 Form Occurrence Number		7	N 0000010
0610 Deduction Box	7a	1	"X" or blank
0620 Capital Loss Box	7a	1	"X" or blank
0630 Ordinary Loss Box	7a	1	"X" or blank
0640 Exclusion from Gross Income Box	7a	1	"X" or blank
0650 Nonrecognition of Gain Box	7a	1	"X" or blank
0660 Adjustments to Basis Box	7a	1	"X" or blank
0670 Absence of Adjustments Box	7a	1	"X" or blank
0680 Deferral Box	7a	1	"X" or blank
0690 Other Box	7a	1	"X" or blank
0691 Description of Other	7a	35	AN or blank
0700 Tax Credits Box	7a	1	"X" or blank
*0710 Description of Facts 1	7b	70	AN or "STMbnn" or blank
0720 Description of Facts 1	7b	70	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0730	Description of Facts 1	7b	70	AN or blank
0740	Description of Facts 1	7b	70	AN or blank
0750	Description of Facts 1	7b	70	AN or blank
0760	Description of Facts 1	7b	70	AN or blank
0770	Description of Facts 1	7b	70	AN or blank
0775	Reserved for BMF Use	7b	6	NO ENTRY
*0780	Tax-exempt Box 1	8a	6	"X" or "STMBnn" or blank
+0790	Foreign Box 1	8a	1	"X" or blank
+0800	Related Box 1	8a	1	"X" or blank
+0810	Transaction Name 1	8a	35	AN or blank
+0820	Transaction ID Number 1	8a	9	N or blank
*+0830	Transaction Street Address 1	8a	35	AN or "STMBnn" or blank
+0840	Transaction City 1	8a	22	A or blank
+0850	Transaction State 1	8a	2	A (Standard Postal State Abbreviation) or blank
+0860	Transaction Zip Code 1	8a	12	N (Left Justified) or blank
*+0870	Transaction Description 1	8a	70	AN or "STMBnn" or blank
0880	Transaction Description 1	8a	70	AN or blank
0890	Transaction Description 1	8a	70	AN or blank
0900	Transaction Description 1	8a	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0910	Transaction Description 1	8a	70	AN or blank
0920	Tax-exempt Box 2	8b	6	"X" or blank
0930	Foreign Box 2	8b	1	"X" or blank
0940	Related Box 2	8b	1	"X" or blank
0950	Transaction Name 2	8b	35	AN or blank
0960	Transaction ID Number 2	8b	9	N or blank
0970	Transaction Street Address 2	8b	35	AN or blank
0980	Transaction City 2	8b	22	A or blank
0990	Transaction State 2	8b	2	A (Standard Postal State Abbreviation) or blank
1000	Transaction Zip Code 2	8b	12	N (Left Justified) or blank
1010	Transaction Description 2	8b	70	AN or blank
1020	Transaction Description 2	8b	70	AN or blank
1030	Transaction Description 2	8b	70	AN or blank
1040	Transaction Description 2	8b	70	AN or blank
1045	Transaction Description 2	8b	70	AN or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0359" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8888bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Amount to be Deposited in First Account	1a	12	N
0020 Routing Transit Number	1b	9	N
0030 Checking Account Indicator	1c	1	"X" or blank
0040 Savings Account Indicator	1c	1	"X" or blank
0060 Depositor Account Number	1d	17	AN (includes hyphens or blank)
0070 Amount to be Deposited in Second Account	2a	12	N
0080 Routing Transit Number	2b	9	N or blank
0090 Checking Account Indicator	2c	1	"X" or blank
0100 Savings Account Indicator	2c	1	"X" or blank
0120 Depositor Account Number	2d	17	AN (includes hyphens or blank)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0130	Amount to be Deposited in Third Account	3a	12	N
0140	Routing Transit Number	3b	9	N or blank
0150	Checking Account Indicator	3c	1	"X" or blank
0160	Savings Account Indicator	3c	1	"X" or blank
0180	Depositor Account Number	3d	17	AN (includes hyphens or blank)
0200	Two Account Indicator Box		1	"X" or blank --
0300	Three Account Indicator Box		1	"X" or blank
0305	Amount Used for Bond Purchases	4	12	N
0310	Amount Used for Yourself, Your Spouse/Other	5a	12	N
0320	Owner's Name for the Bond Registration	5b	33	A, allowable character "hyphen" or blank
0330	Co-owner or Beneficiary Name	5c	33	A, allowable character "hyphen" or blank
0340	Beneficiary Indicator	5c	1	"X" or blank
0350	Amount Used for Yourself, Your Spouse/Other	6a	12	N
0360	Owner's Name for the Bond Registration	6b	33	A, allowable character "hyphen" or blank
0370	Co-owner or Beneficiary Name	6c	33	A, allowable character "hyphen" or blank

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0380	Beneficiary Indicator	6c	1	"X" or blank	
0390	Refunded by Check	7	12	N	
0400	Total Refund Allocation	8	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8889bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0015	1	1	"X" or blank
0025	1	1	"X" or blank
0035	2	12	N
0045	3	12	N
0055	4	12	N
0065	5	12	N
0075	6	12	N
0085	7	12	N
0095	8	12	N
0105	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
0115	Qualified HSA Funding	10	12	N
0125	Add Lines 9 and 10	11	12	N
0130	Subtract Line 11 from Line 8	12	12	N
0135	HSA Deductions	13	12	N
0145	Total HSA Distributions	14a	12	N
0155	Rollover Contributions	14b	12	N
0165	Subtract Line 14b from Line 14a	14c	12	N
0170	Unreimbursed Qualified Medical Expenses	15	12	N
0175	Taxable HSA Distributions	16	12	N
0185	Exceptions to Additional 20% Tax	17a	1	"X" or blank
0195	Additional 20% Tax	17b	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8891bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Plan Custodian Name	1	70	AN
0030	Plan Account Number	2	30	AN
0035	Plan Custodian Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0040	Plan Custodian Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0050	Plan Custodian City	3	22	AN, Allowable special characters are: space, slash, and hyphen
0060	Plan Custodian State Abbreviation	3	2	A (Standard Postal State Abbreviations)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Plan Custodian Zip Code	3	12	N (left-justified)
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN, "STMbnn" or blank
+0280	Current Year Undistrib Other Income Total Amount	10e	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0166" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8896bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	6	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	N
0090	8	12	N
0200	9	12	NO ENTRY
0210	10	12	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0230" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8900bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3a	6	N or blank
0050	3b	6	N or blank
*0055	3b	35	AN, "STMbnn", or blank
+0057	3b	6	N or blank
0060	3c	6	N or blank
*0065	3c	35	AN, "STMbnn", or blank
+0067	3c	6	N or blank
0070	3d	6	N
0080	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	
	Byte Count		4	"0475" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8903bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Domestic Production Gross Receipts Oil- Related	1a	12	N	
0015	Domestic Production Gross Receipts All Activities	1b	12	N	
0020	Allocable Cost of Goods Sold Oil- Related	2a	12	N	
0025	Allocable Cost of Goods Sold All Activities	2b	12	N	
0030	Directly Allocable Deductions Oil- Related	3a	12	N	
0035	Directly Allocable Deductions All Activities	3b	12	N	
0040	Deduc or Loss from Sm Bus Simp Meth Oil-Related	4a	12	N	
0045	Deduc or Loss Sm Bus Simp Meth All Activities	4b	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0050	Total Allocable Deductions Oil-Related	5a	12	N
0055	Total Allocable Deductions All Activities	5b	12	N
0060	QPA Net Income from Receipts Oil-Related	6a	12	N
0065	QPA Net Income from Receipts All Activities	6b	12	N
0070	QPA Income from Pass-Through Oil-Related	7a	12	N
0075	QPA Income from Pass-Through All Activities	7b	12	N
0080	Add Lines 6 and 7 Oil-Related	8a	12	N
0085	Add Lines 6 and 7 All Activities	8b	12	N
0090	Amt Allocated to Beneficiaries Oil-Related	9a	12	N
0095	Amt Allocated to Beneficiaries All Activities	9b	12	N
0100	Oil-Related QPA Income	10a	12	N
0105	QPA Income	10b	12	N
0110	Income Limitation	11	12	N
0120	Enter the Smaller of Line 10b or Line 11	12	12	N
0130	Enter 9% of Line 12	13	12	N
0133	Enter the Smaller of Lines 10a or Line 12	14a	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0135	Multiply Line 14a by 3%	14b	12	N	
0137	Subtract Line 14b from Line 13	15	12	N	
0140	Form W-2 Wages	16	12	N	
0150	Form W-2 Wages from S-Corp, Este and Trst	17	12	N	
0160	Add Lines 16 and 17	18	12	N	
0170	Amt Allocated to Beneficiaries	19	12	N	
0180	Enter Amount from Line 18	20	12	N	
0190	Form W-2 Wage Limitation	21	12	N	
0200	Enter the Smaller of Line 15 or Line 21	22	12	N	
0210	DPA Deduction from Cooperatives	23	12	N	
0220	Expanded Affiliated Group Allocation	24	12	N	
0230	Domestic Production Activities Deduction	25	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0100" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8906bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	3	12	N
0040	4	12	N
0050	5	12	N
		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0326" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8907bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0030	Date Facility Placed in Service	1	8	DT or "STMbnn"
0110	BOEs - Coke	2(a)	10	N or blank
0125	BOEs - Coke After 12/31	2(b)	10	NO ENTRY
0140	Infl Adj Factor Product - Coke	3(a)	6	R or blank
0155	Infl Adj Factor Product - Coke After 12/31	3(b)	6	R or blank
0170	Inflation Adjusted Credit - Coke	4(a)	12	N
0185	Inflation Adjusted Credit - Coke After 12/31	4(b)	12	N
0250	Credit Net of Phaseout - Total	5	12	N
0300	Govt Monies and Subs Financing Reduction	6a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0310	Total Additions to Capital Account	6b	12	N
0320	Ratio of Subsidies to Cap Acct Additions	6c	6	R or blank
0330	Subsidies Reduction to Credit	6d	12	N
0340	Credit Net of Subsidies Reduction	7	12	N
0400	Reduction Due to Energy Credit	8a	12	N
0410	Recaptured Portion	8b	12	N
0420	Unrecaptured Portion	8c	12	N
0430	Credit Net of Energy Credit Reduction	9	12	N
0500	Reduction Due to Form 8830 Credit	10a	12	N
0510	Recaptured Portion	10b	12	N
0520	Unrecaptured Portion	10c	12	N
0530	Credit Net of Form 8830 Credit	11	12	N
0600	Credit from Pass-Through Entities	12	12	N
0620	Current Year Credit	13	12	N
0630	Allocated to Beneficiaries	14	12	NO ENTRY
0640	Estate and Trust Current Year Credit	15	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0112" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8908bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified 50% Standard Homes	1a	6	N or blank
0030	Credit for 50% Standard Homes	1b	12	N
0040	Qualified 30% Standard Homes	2a	6	N or blank
0050	Credit for 30% standard Homes	2b	12	N
0060	Credit from Pass- Through Entities	3	12	N
0070	Current Year Credit	4	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0544" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8909bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1a	12	N
0025	1b	12	N
0030	1c	12	N
0040	2a	12	N
0045	2b	12	N
0050	2c	12	N
0060	3a	12	N
0065	3b	12	N
0070	3c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0080	Multiply Line 3a by Line 4a	5a	12	N
0085	Multiply Line 3b by Line 4b	5b	12	N
0090	Multiply Line 3c by Line 4c	5c	12	N
0095	Add Amts on Line 5 Columns a, b, and c	6	12	N
0105	Number of Type A Clothes Washers Produced	7a	12	N
0115	Number of Type B Clothes Washers Produced	7b	12	N
0145	Num of Type A Clothes Washers Produced 2 Yrs Prior	8a	12	N
0155	Num of Type B Clothes Washers Produced 2 Yrs Prior	8b	12	N
0185	Subtract Line 8a from Line 7a	9a	12	N
0195	Subtract Line 8b from Line 7b	9b	12	N
0218	Multiply Line 9a by Line 10a	11a	12	N
0220	Multiply Line 9b by Line 10b	11b	12	N
0240	Add Amts on Line 11 Columns a and b	12	12	N
0245	Number of Type A Refrigerators Produced	13a	12	N
0255	Number of Type B Refrigerators Produced	13b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0285	Num of Type A Refrigerators Produced 2 Yrs Prior	14a	12	N
0295	Num of Type B Refrigerators Produced 2 Yrs Prior	14b	12	N
0318	Subtract Line 14a from Line 13a	15a	12	N
0320	Subtract Line 14b from Line 13b	15b	12	N
0325	Multiply Line 15a by Line 16a	17a	12	N
0335	Multiply Line 15b by Line 16b	17b	12	N
0365	Add Amts on Line 17 Columns a and b	18	12	N
0375	Add Lines 6, 12 and 18	19	12	N
0385	4% of Average Annual Gross Receipts	20	12	N
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0470	Enter Amount from Line 11, Column (b)	21b	12	N
0480	Enter Amount from Line 17, Column (b)	21c	12	N
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0500	Maximum Credit Amount	22	12	N
0510	Smallest of Line 19, 20 or 22	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0520	Credit from Partnerships Estates, etc	24	12	N
0530	Add Lines 23 and 24	25	12	N
0540	Amount Allocated to Beneficiaries	26	12	NO ENTRY
0550	Subtract Line 26 from Line 25	27	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0517" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8910bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0020	Year of Vehicle 1	1a	6	DT (YYYYbb), "STMbnn" or blank
+0030	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0045	Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN
*+0050	Date Vehicle was Placed in Service 1	3a	8	DT, "STMbnn" or blank
+0080	Credit Allowable 1	4a	12	N
+0081	Qualified Plug-In Electric Vehicle 1	5a	12	N
+0082	Section 179 Expense 1	6a	12	N
+0083	Subtract Line 6a 1	7a	12	N
+0084	Multiply Line 7a 1	8a	12	N
*+0086	Enter the Smaller 1	10a	12	N or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
+0087	Tentative Credit 1	11a	12	N
*+0090	Business/Investment Use Percentage 1	12a	6	R or "STMbnn"
+0100	Multiply Line 11 by Line 12 1	13a	12	N
0110	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0120	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0135	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank
0140	Date Vehicle was placed in Service 2	3b	8	DT or blank
0170	Credit Allowable 2	4b	12	N or blank
0171	Qualified Plug-In Electric Vehicle 2	5b	12	N
0172	Section 179 Expense 2	6b	12	N
0173	Subtract Line 6b 2	7b	12	N
0174	Multiply Line 7b 2	8b	12	N
0176	Enter the Smaller 2	10b	12	N
0177	Tentative Credit 2	11b	12	N
0180	Business/Investment Use Percentage 2	12b	6	R or blank
0190	Multiply Line 11 by Line 12 2	13b	12	N or blank
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Field Identification No.		Form Ref.	Length	Field Description	
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0290	Add Columns (a) and (b) on Line 13	14	12	N	
0300	AMV Credit from Partnerships and S Corps	15	12	N	
0310	Business/Investment Use Part of Credit	16	12	N	
*0320	Amt on Line 11 or Subtract Line 13 from Line 11 1	17a	12	N or "STMbnn"	
0330	Amt on Line 11 or Subtract Line 13 from Line 11 2	17b	12	N	
					--
0350	Add Columns (a) and (b) on Line 17	18	12	N	
0360	Enter the Amt from Form 1040	19	12	N	
0370	Personal Credits from Form 1040	20	12	N	
0380	Subtract Line 20 from Line 19	21	12	N	
0390	Personal Use Part of Credit	22	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0316" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8911bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0025	1	12	N
0035	2	12	N
0045	3	12	N
0055	4	12	N
0063	5	12	N
0067	6	12	N
0072	7	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0080	Credit from Pass-Through Entities	8	12	N	--
0090	Current year Business/Invest Credit	9	12	N	
0105	Personal Use Part	10	12	N	--
0112	Multiply Line 10 by 30% (.30)	11	12	N	--
0117	Maximum Personal Use Credit	12	12	N	--
0125	Smaller of Line 11 or Line 12	13	12	N	--
0130	Regular Tax Before Credits	14	12	N	--
0140	Foreign Tax Credit	15a	12	N	
0150	Personal Credits from Form 1040	15b	12	N	
0160	Non-business Qualified Electric Vehicle Credit	15c	12	N	
0180	Total Credits	15d	12	N	
0190	Net Regular Tax	16	12	N	
0200	Tentative Minimum Tax	17	12	N	
0210	Subtract Line 17 from Line 16	18	12	N	
0220	Personal Credit Allowed for Current Year	19	12	N	

FORM 8911

Alternative Fuel Vehicle Refueling
Property Credit

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
		4	"0235" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8912bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000010
0010	1	12	N
0020	2	12	N
0030	3	12	N
0040	4	12	N
0050	5	12	NO ENTRY
0060	6	12	NO ENTRY
0070	7	12	N
0080	8	12	N
0090	9	12	N
0100	10a	12	N
0110	10b	12	N
0120	10c	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0130	Credit for Prior Yr Minimum Tax	10d	12	N	
0140	Add Lines 10a through 10d	10e	12	N	
0150	Net Income Tax	11	12	N	
0160	Credit to Holders of Tax Credit Bonds Allowed	12	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "1175" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0205		6	Record ID "FRMbbb"
0206		6	Form Number "8912bb"
0207		5	Page Number "PG02b"
0208		9	Taxpayer Identification Number N (Primary SSN)
0209		1	Filler blank
0210		7	Form Occurrence Number N 0000001 - 0000010
*0245	13a	35	Name of Issuer of F1097-BTC -1 AN, "STMbnn" or blank, Allowable special characters are spaces, slash, hyphen
+0255	13b	9	Identifying Number of Issuer -1 N
+0265	13c	12	Amount Reported to Taxpayer on F1097-BTC -1 N
0275	13a	35	Name of Issuer of F1097-BTC -2 AN or blank, Allowable special characters are spaces, slash, hyphen
0285	13b	9	Identifying Number of Issuer -2 N
0295	13c	12	Amount Reported to Taxpayer on F1097-BTC -2 N
0305	13a	35	Name of Issuer of F1097-BTC -3 'See 2nd Occ.'
0315	13b	9	Identifying Number of Issuer -3 N

Field Identification No.		Form Ref.	Length	Field Description	
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0325	Amount Reported to Taxpayer on F1097-BTC -3	13c	12	N	
0335	Name of Issuer of F1097-BTC -4	13a	35	'See 2nd Occ.'	
0345	Identifying Number of Issuer -4	13b	9	N	
0355	Amount Reported to Taxpayer on F1097-BTC -4	13c	12	N	
0365	Name of Issuer of F1097-BTC -5	13a	35	'See 2nd Occ.'	
0375	Identifying Number of Issuer -5	13b	9	N	
0385	Amount Reported to Taxpayer on F1097-BTC -5	13c	12	N	
0395	Name of Issuer of F1097-BTC -6	13a	35	'See 2nd Occ.'	
0405	Identifying Number of Issuer -6	13b	9	N	
0415	Amount Reported to Taxpayer on F1097-BTC -6	13c	12	N	
0425	Name of Issuer of F1097-BTC -7	13a	35	'See 2nd Occ.'	
0435	Identifying Number of Issuer -7	13b	9	N	
0445	Amount Reported to Taxpayer on F1097-BTC -7	13c	12	N	
0455	Name of Issuer of F1097-BTC -8	13a	35	'See 2nd Occ.'	
0465	Identifying Number of Issuer -8	13b	9	N	
0475	Amount Reported to Taxpayer on F1097-BTC -8	13c	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0485	Name of Issuer of F1097-BTC -9	13a	35	'See 2nd Occ.'	
0495	Identifying Number of Issuer -9	13b	9	N	
0505	Amount Reported to Taxpayer on F1097-BTC -9	13c	12	N	
0515	Name of Issuer of F1097-BTC -10	13a	35	'See 2nd Occ.'	
0525	Identifying Number of Issuer -10	13b	9	N	
0535	Amount Reported to Taxpayer on F1097-BTC -10	13c	12	N	
0545	Name of Issuer of F1097-BTC -11	13a	35	'See 2nd Occ.'	
0555	Identifying Number of Issuer -11	13b	9	N	
0565	Amount Reported to Taxpayer on F1097-BTC -11	13c	12	N	
0575	Name of Issuer of F1097-BTC -12	13a	35	'See 2nd Occ.'	
0585	Identifying Number of Issuer -12	13b	9	N	
0595	Amount Reported to Taxpayer on F1097-BTC -12	13c	12	N	
0605	Name of Issuer of F1097-BTC -13	13a	35	'See 2nd Occ.'	
0615	Identifying Number of Issuer -13	13b	9	N	
0625	Amount Reported to Taxpayer on F1097-BTC -13	13c	12	N	
0635	Name of Issuer of F1097-BTC -14	13a	35	'See 2nd Occ.'	

Field Identification No.		Form Ref.	Length	Field Description	
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0645	Identifying Number of Issuer -14	13b	9	N	
0655	Amount Reported to Taxpayer on F1097-BTC -14	13c	12	N	
0665	Name of Issuer of F1097-BTC -15	13a	35	'See 2nd Occ.'	
0675	Identifying Number of Issuer -15	13b	9	N	
0685	Amount Reported to Taxpayer on F1097-BTC -15	13c	12	N	
0695	Name of Issuer of F1097-BTC -16	13a	35	'See 2nd Occ.'	
0705	Identifying Number of Issuer -16	13b	9	N	
0715	Amount Reported to Taxpayer on F1097-BTC -16	13c	12	N	
0725	Name of Issuer of F1097-BTC -17	13a	35	'See 2nd Occ.'	
0735	Identifying Number of Issuer -17	13b	9	N	
0745	Amount Reported to Taxpayer on F1097-BTC -17	13c	12	N	
0755	Name of Issuer of F1097-BTC -18	13a	35	'See 2nd Occ.'	
0765	Identifying Number of Issuer -18	13b	9	N	
0775	Amount Reported to Taxpayer on F1097-BTC -18	13c	12	N	
0785	Name of Issuer of F1097-BTC -19	13a	35	'See 2nd Occ.'	
0795	Identifying Number of Issuer -19	13B	9	N	

Field Identification No.		Form Ref.	Length	Field Description
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0805	Amount Reported to Taxpayer on F1097-BTC -19	13c	12	N
0815	Name of Issuer of F1097-BTC -20	13a	35	'See 2nd Occ.'
0825	Identifying Number of Issuer -20	13b	9	N
0835	Amount Reported to Taxpayer on F1097-BTC -20	13c	12	N
0845	Total Amounts in Column (c)	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0255" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8917bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Student's First Name 1	1a	10	AN (first name) or "STMbnn"
+0020 Student's Last Name 1	1a	15	AN (last name)
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0040 Student's SSN - 1	1b	9	N
+0050 Qualified Expenses	1c	12	N
0060 Student's First Name 2	1a	10	AN (first name)
0070 Student's Last Name 2	1a	15	AN (last name)

Field No.	Identification	Form Ref.	Length	Field Description
0080	Student's Name Control - 2	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0090	Student's SSN - 2	1b	9	N
0100	Qualified Expenses	1c	12	N
0110	Student's First Name 3	1a	10	AN (first name)
0120	Student's Last Name 3	1a	15	AN (last name)
0130	Student's Name Control - 3	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0140	Student's SSN - 3	1b	9	N
0150	Qualified Expenses	1c	12	N
0160	Total Qualified Expenses	2	12	N
0170	Total Inc on Tax Form	3	12	N
0180	Adjust to Inc on Tax Form	4	12	N
0190	Subtract Line 4 from Line 3	5	12	N
0200	Tuition and Fees Deduction - Yes Box	6	1	"X" or blank
0210	Tuition and Fees Deduction - No Box	6	1	"X" or blank
0220	Tuition and Fees Deduction Amt	6	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0576" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8919bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
0020		9	N
*0030	1a	42	AN or "STMBnn"
+0035	1b	1	1 = EIN, 2 = SSN, 3 = Unknown
+0040	1b	9	N
+0050	1c	8	"A", "B", "C", "D", "E", "F", "G" or "H" (multiple codes allowed)
+0060	1d	8	DT or blank
+0070	1e	1	"X" or blank
**0080	1f	12	N or "STMBnn"
0090	2a	42	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0095	TIN Type Indicator 2	2b	1	1 = EIN, 2 = SSN, 3 = Unknown or blank
0100	Employer's EIN 2	2b	9	N or blank
0110	Reason Code(s) 2	2c	8	"A", "B", "C", "D", "E", "F", "G", "H" or blank
0120	IRS Determination or Corresp Date Rcvd 2	2d	8	'See 1st Occ.'
0130	Form 1099-MISC Was Received 2	2e	1	'See 1st Occ.'
0140	Total Wages With No SSA or Med Withheld 2	2f	12	'See 1st Occ.'
0150	Employer's Name 3	3a	42	'See 2nd Occ.'
0155	TIN Type Indicator 3	3b	1	1 = EIN, 2 = SSN, 3 = Unknown or blank
0160	Employer's EIN 3	3b	9	N or blank
0170	Reason Code(s) 3	3c	8	"A", "B", "C", "D", "E", "F", "G", "H" or blank
0180	IRS Determination or Corresp Date Rcvd 3	3d	8	'See 1st Occ.'
0190	Form 1099-MISC Was Received 3	3e	1	'See 1st Occ.'
0200	Total Wages With No SSA or Med Withheld 3	3f	12	'See 1st Occ.'
0210	Employer's Name 4	4a	42	'See 2nd Occ.'
0215	TIN Type Indicator 4	4b	1	1 = EIN, 2 = SSN, 3 = Unknown or blank
0220	Employer's EIN 4	4b	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0230	Reason Code(s) 4	4c	8	"A", "B", "C", "D", "E", "F", "G", "H" or blank
0240	IRS Determination or Corresp Date Rcvd 4	4d	8	'See 1st Occ.'
0250	Form 1099-MISC Was Received 4	4e	1	'See 1st Occ.'
0260	Total Wages With No SSA or Med Withheld 4	4f	12	'See 1st Occ.'
0270	Employer's Name 5	5a	42	'See 2nd Occ.'
0275	TIN Type Indicator 5	5b	1	1 = EIN, 2 = SSN, 3 = Unknown or blank
0280	Employer's EIN 5	5b	9	N or blank
0290	Reason Code(s) 5	5c	8	"A", "B", "C", "D", "E", "F", "G", "H" or blank
0300	IRS Determination or Corresp Date Rcvd 5	5d	8	'See 1st Occ.'
0310	Form 1099-MISC Was Received 5	5e	1	'See 1st Occ.'
0320	Total Wages With No SSA or Med Withheld 5	5f	12	'See 1st Occ.'
0330	Total Wages	6	12	N
0340	Total Social Security Wages and Tips	8	12	N
0350	Line 7 minus Line 8	9	12	N
0360	Wages Subject to Social Security Tax	10	12	N
0370	Social Security Tax on Wages	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Medicare Tax on Wages	12	12	N
0390	F1040 Social Security and Med Tax on Wages	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0172" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8925bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000008
0010		35	AN, Allowable special characters are space, less-than(<), hyphen(-), and ampersand(&)
0020		9	N or blank
0025		35	AN, Allowable special characters are space, less-than (<), hyphen (-) and ampersand (&)
0030	1	12	N
0040	2	12	N
0050	3	12	N
0060	4a	1	"X" or blank
0070	4a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0080	Employee Insured with "NO" Valid Consent	4b	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0220" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8930bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0177	1	12	N
0177			Enter Amount from 2009 Form 8930, Line 11
0182	2	12	N or blank
0182			Prior Year Form 8930 Line 8
0184	3	12	N or blank
0184			Prior Year Form 8930 Line 3
0186	4	12	N
0186			Subtract Line 3 from Line 2
0190	5	12	N
0190			Total Repayments from Retirement Plan
0194	6	12	N
0194			Add Lines 4 and 5
0200	7	12	N
0200			Amount Retirement Plan Subject to Tax
0307	8	12	N
0307			Prior Year Form 8930 Line 26

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0312	Prior Year Form 8930 Line 17	9	12	N
0314	Prior Year Form 8930 Line 12	10	12	N
0316	Subtract Line 10 from Line 9	11	12	N
0320	Total Repayments of Dist from Trad, SEP, Etc	12	12	N
0324	Add Lines 11 and 12	13	12	N
0330	Amount of Trad, SEP, Etc Subject to Tax	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0535" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8931bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a(a)	12	N
0020	1b(a)	12	N
0030	1c(a)	12	N
0040	1d(a)	12	N
0050	1e(a)	12	N
0060	1f(a)	12	N
0070	1g(a)	12	N
0080	1h(a)	12	N
0090	2(a)	12	N
0100	3(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Maximum Credit Per Facility	4(a)	12	N
0120	Agricultural Chemical Security Credit Column (a)	5(a)	12	N
0130	Employee Security Expenses	1a(b)	12	N
0140	Chemical Security Expenses	1b(b)	12	N
0150	Theft Prevention Expenses	1c(b)	12	N
0160	Perimeter Protection Expenses	1d(b)	12	N
0170	Security Equipment Expenses	1e(b)	12	N
0180	Computer Security Expenses	1f(b)	12	N
0190	Security Vulnerability Assessment Expenses	1g(b)	12	N
0200	Site Security Plan Expenses	1h(b)	12	N
0210	Total Qualified Expenses Column (b)	2(b)	12	N
0220	Multiply Line 2(b) by 30%	3(b)	12	N
0230	Maximum Credit Per Facility	4(b)	12	N
0240	Agricultural Chemical Security Credit Column (b)	5(b)	12	N
0250	Employee Security Expenses	1a(c)	12	N
0260	Chemical Security Expenses	1b(c)	12	N
0270	Theft Prevention Expenses	1c(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0280	Perimeter Protection Expenses	1d(c)	12	N
0290	Security Equipment Expenses	1e(c)	12	N
0300	Computer Security Expenses	1f(c)	12	N
0310	Security Vulnerability Assessment Expenses	1g(c)	12	N
0320	Site Security Plan Expenses	1h(c)	12	N
0330	Total Qualified Expenses Column (c)	2(c)	12	N
0340	Multiply Line 2(c) by 30%	3(c)	12	N
0350	Maximum Credit Per Facility	4(c)	12	N
0360	Agricultural Chemical Security Credit Column (c)	5(c)	12	N
0370	Add the Amounts for All Facilities on Line 5	6	12	N
0380	Credit from PRTSHP, S Corps, Estates and Trusts	7	12	N
0390	Add Lines 6 and 7, no more than Limit Amount	8	12	N or blank
0400	Amt Allocated to Beneficiaries of Estates & Trusts	9	12	N
0410	Estate and Trust Subtract Line 9 from Line 8	10	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0124" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8932bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Eligible Differential Wage Payments	1	12	N
0030	Multiply Line 1 by 20%	2	12	N
0040	Credit for Employer Diff. Wage Payment	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Amount Allocated to Patrons	5	12	N
0070	Cooperative, Estates and Trust	6	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0115" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8933bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1a	12	N
0028	1c	12	N
0040	2a	12	N
0048	2c	12	N
0050	3	12	N
0060	4	12	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0373" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8936bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0020 Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0030 Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0035 Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN
+0040 Date Vehicle was Placed in Service 1	3a	8	DT or blank
*+0050 Tentative Credit Vehicle 1	4a	12	N or "STMbnn"
+0060 Business/Investment Percentage Vehicle 1	5a	6	R
+0070 Multiply Line 4 by Line 5 Vehicle 1	6a	12	N
0100 Year of Vehicle 2	1b	6	DT (YYYYbb) or blank

Field Identification No.		Form Ref.	Length	Field Description
0110	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0125	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank
0130	Date Vehicle was Placed in Service 2	3b	8	DT or blank
0140	Tentative Credit Vehicle 2	4b	12	N or blank
0150	Business/Investment Percentage Vehicle 2	5b	6	R or blank
0160	Multiply Line 4 by Line 5 Vehicle 2	6b	12	N or blank
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				--
				--
				--
0280	Add Cols (a) and (b) on Line 6	7	12	N
0290	Qualified Plug-in EDMVC from Partsh/S-Corp	8	12	N
0300	Business/Investment Part of Credit	9	12	N
*0310	Amt from Line 4 or Subtract Line 6 from 4 (V1)	10(a)	12	N or "STMbnn"
0340	Amt from Line 4 or Subtract Line 6 from 4 (V2)	10(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
0400	Add Cols (a) and (b) on Line 10	11	12	N
0410	Total Tax from F1040	12	12	N
0420	Personal Credits from Form 1040	13	12	N or blank
0430	Subtract Line 13 from Line 12	14	12	N or blank
0440	Personal Use Part of Credit	15	12	N
	Record Terminus Character		1	Value "#"

Statement of Specified Foreign Financial Assets

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0715" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8938bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0006	Attach Additional Sheets Box	1	NO ENTRY
0010	Name(s) Shown on Return	35	AN, Allowable special characters are: space, less than (<), hyphen (-), slash (/), comma (,), percent (%), ampersand(&) or blank
0020	Identifying Number	9	N
0040	Number, Street, and Room or Suite No.	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%) or blank
0050	Taxpayer Foreign City	22	A, Allowable special character is space, or blank
0060	Taxpayer Foreign State or Province	35	A, Allowable special character is space, or blank
0070	Taxpayer Foreign Postal Code	20	AN, Allowable special character is space, or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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0080	Taxpayer Foreign Country		35	A, Allowable special character is space, or blank
0090	Taxpayer Domestic City		22	A, Allowable special character is space, or blank
0100	Taxpayer Domestic State		35	A, Allowable special character is space, or blank
0110	Taxpayer Domestic Postal Code		12	N or blank
0120	Tax Year Beginning		8	DT or blank
0130	Tax Year Ending		8	DT or blank
0140	Specified Individual - Married Filing Joint Return	a(1)	1	"X" or blank
0150	Specified Individual - Other Individual	a(2)	1	"X" or blank
0160	Specified Domestic Entity - Partnership	b(1)	1	"X" or blank
0170	Specified Domestic Entity - Corporation	b(2)	1	"X" or blank
0180	Specified Domestic Entity - Trust	b(3)	1	"X" or blank
0190	Specified Domestic Entity - Estate	b(4)	1	"X" or blank
0200	Original, Amended or Supplemental Form		1	NO ENTRY
*0210	Type of Account - Deposit	1	6	"X", "STMbnn" or blank
+0220	Type of Account - Custodial	1	1	"X" or blank
+0240	Account Number or Other Designation	2	22	N or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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+0250	Acct. Opened during Tax Year	3(a)	1	"X" or blank
+0260	Acct. Closed during Tax Year	3(b)	1	"X" or blank
+0270	Acct. Jointly Owned with Spouse	3(c)	1	"X" or blank
+0280	No Tax Item Reported in Part III	3(d)	1	"X" or blank
+0290	Maximum Value of Account during Tax Year	4	12	N
+0300	If Foreign Currency Exchange Rate Used - Yes	5	1	"X" or blank
+0310	If Foreign Currency Exchange Rate Used - No	5	1	"X" or blank
*+0320	Foreign Currency in which Account is Maintained	6(1)	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMBnn" or blank
+0330	Foreign Currency Exchange Rate	6(2)	6	R or blank
+0340	Source of Exchange Rate Used if not U.S. Treasury	6(3)	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
*+0350	Name of Foreign financial Institution	7	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), "STMBnn" or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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+0360	FFI Number, Street and Room or Suite No.	8	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
*+0370	FFI Foreign City or Town	9	22	A, Allowable special character is space, "STMBnn" or blank
+0380	FFI Foreign State or Province	9	35	A, Allowable special character is space
+0390	FFI Foreign Postal Code	9	20	AN, Allowable special character is space, or blank
*+0400	FFI Foreign Country	9	35	A, Allowable special character is space, "STMBnn" or blank
*0410	Description of Asset	1	25	AN, "STMBnn" or blank
+0420	Identifying Number or Other Designation	2	22	AN, Allowable special characters are: space, less than (<), hyphen (-), slash (/), comma (,), Percent (%), ampersand(&) or blank
+0430	Date Asset Acquired	3(a)	8	DT
+0440	Date Asset Disposed	3(b)	8	DT
+0450	Asset Jointly Owned with Spouse	3(c)	1	"X" or blank
+0460	No Tax Item Reported in Part III	3(d)	1	"X" or blank
+0470	Maximum Value \$0 - \$50,000	4(a)	1	"X" or blank
+0480	Maximum Value \$50,001 - \$100,000	4(b)	1	"X" or blank
+0490	Maximum Value \$100,001 - \$150,000	4(c)	1	"X" or blank
+0500	Maximum Value \$150,001 - \$200,000	4(d)	1	"X" or blank

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
*+0510	More than \$200,000 List Value	4(e)	12	N, "STMbnn" or blank
+0520	If Foreign Currency Exchange Rate Used - Yes	5	1	"X" or blank
+0530	If Foreign Currency Exchange Rate Used - No	5	1	"X" or blank
	Record Terminus Character		1	Value "#"

Statement of Specified Foreign Financial Assets

Field Identification No.	Form Ref.	Length	Field Description
		4	"1380" for Fixed; "nnnn" for variable format
		4	Value "*****"
0560		6	"FRMbbb"
0561		6	"8938bb"
0562		5	"PG02b"
0563		9	N (Primary SSN)
0564		1	blank
0565		7	N 0000001 - 0000002
*0590	6(1)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMBnn" or blank
+0600	6(2)	6	R or blank
+0610	6(3)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), or blank
*+0620	7(a)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMBnn" or blank
+0630	7(b)(1)	1	"X" or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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+0640	Type of Foreign Entity - Corporation	7(b)(2)	1	"X" or blank
+0650	Type of Foreign Entity - Trust	7(b)(3)	1	"X" or blank
+0660	Type of Foreign Entity - Estate	7(b)(4)	1	"X" or blank
+0670	Foreign Entity is a PFIC	7(c)	1	"X" or blank
+0680	Mailing Address of Foreign Entity	7(d)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), or blank
*+0690	Foreign Entity - City	7(e)	22	A, Allowable special character is space, "STMbnn" or blank
+0700	Foreign Entity - State or Province	7(e)	35	A, Allowable special character is space, or blank
+0710	Foreign Entity - Postal Code	7(e)	20	AN, Allowable special character is space or blank
*+0720	Foreign Entity - Country	7(e)	35	A, Allowable special character is space, "STMbnn" or blank
*+0730	Name of Issuer or Counterparty	8(a)	35	AN, "STMbnn" or blank
+0740	Information for Issuer	8(a)	1	"X" or blank
+0750	Information for Counterparty	8(a)	1	"X" or blank
+0760	Type of Issuer or Counterparty - Individual	8(b)(1)	1	"X" or blank
+0770	Type of Issuer or Counterparty - Partnership	8(b)(2)	1	"X" or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0780	Type of Issuer or Counterparty - Corporation	8(b)(3)	1	"X" or blank
+0790	Type of Issuer or Counterparty - Trust	8(b)(4)	1	"X" or blank
+0800	Type of Issuer or Counterparty - Estate	8(b)(5)	1	"X" or blank
+0810	Issuer or Counterparty is a U.S. Person	8(c)	1	"X" or blank
+0820	Issuer or Counterparty is a Foreign Person	8(c)	1	"X" or blank
+0830	Mailing Address of Issuer or Counterparty	8(d)	35	AN, Allowable special characters are: space (), ampersand(&), hyphen (-), slash (/), comma (,), Percent (%), or literal "NONE" or blank
*+0840	Issuer or Counterparty - City	8(e)	22	A, Allowable special character is space, "STMbnn" or blank
+0850	Issuer or Counterparty - State or Province	8(e)	35	A, Allowable special character is space or blank
+0860	Issuer or Counterparty - Postal Code	8(e)	20	AN or blank
*+0870	Issuer or Counterparty - Country	8(e)	35	A, Allowable special character is space, "STMbnn" or blank
0880	FDC Interest Amount Reported on Form or Schedule	PT III Ia	12	N
0890	FDC Interest Reported on Form and Line	PT III Ia	25	AN or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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0900	FDC Interest Reported Schedule and Line	PT III Ia	25	AN or blank
0910	FDC Dividends Amount Reported on Form or Schedule	PT III Ib	12	N
0920	FDC Dividends Reported Form and Line	PT III Ib	25	AN or blank
0930	FDC Dividends Reported Schedule and Line	PT III Ib	25	AN or blank
0940	FDC Royalties Amount Reported on Form or Schedule	PT III Ic	12	N
0950	FDC Royalties Reported Form and Line	PT III Ic	25	AN or blank
0960	FDC Royalties Reported Schedule and Line	PT III Ic	25	AN or blank
0970	FDC Other Income Amt Reported on Form or Schedule	PT III Id	12	N
0980	FDC Other Income Reported Form and Line	PT III Id	25	AN or blank
0990	FDC Other Income Reported Schedule and Line	PT III Id	25	AN or blank
1000	FDC Gains(Losses) Amt Reported on Form or Schedule	PT III Ie	12	N
1010	FDC Gains (Losses) Reported Form and Line	PT III Ie	25	AN or blank
1020	FDC Gains (Losses) Reported Schedule and Line	PT III Ie	25	AN or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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1030	FDC Deductions Amount Reported on Form or Schedule	PT III If	12	N
1040	FDC Deductions Reported Form and Line	PT III If	25	AN or blank
1050	FDC Deductions Reported Schedule and Line	PT III If	25	AN or blank
1060	FDC Credits Amount Reported on Form or Schedule	PT III Ig	12	N
1070	FDC Credits Reported Form and Line	PT III Ig	25	AN or blank
1080	FDC Credits Reported Schedule and Line	PT III Ig	25	AN or blank
1090	OFA Interest Amount Reported on Form or Schedule	PT III IIa	12	N
1100	OFA Interest Reported Form and Line	PT III IIa	25	AN or blank
1110	OFA Interest Reported Schedule and Line	PT III IIa	25	AN or blank
1120	OFA Dividends Amount Reported on Form or Schedule	PT III IIb	12	N
1130	OFA Dividends Reported Form and Line	PT III IIb	25	AN or blank
1140	OFA Dividends Reported Schedule and Line	PT III IIb	25	AN or blank
1150	OFA Royalties Amount Reported on Form or Schedule	PT III IIc	12	N

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1160	OFA Royalties Reported Form and Line	PT III IIc	25	AN or blank
1170	OFA Royalties Reported Schedule and Line	PT III IIc	25	AN or blank
1180	OFA Other Income Amt Reported on Form or Schedule	PT III IID	12	N
1190	OFA Other Income Reported Form and Line	PT III IID	25	AN or blank
1200	OFA Other Income Reported Schedule and Line	PT III IID	25	AN or blank
1210	OFA Gains(Losses) Amt Reported on Form or Schedule	PT III IIe	12	N
1220	OFA Gains (Losses) Reported Form and Line	PT III IIe	25	AN or blank
1230	OFA Gains (Losses) Reported Schedule and Line	PT III IIe	25	AN or blank
1240	OFA Deductions Amount Reported on Form or Schedule	PT III IIf	12	N
1250	OFA Deductions Reported Form and Line	PT III IIf	25	AN or blank
1260	OFA Deductions Reported Schedule and Line	PT III IIf	25	AN or blank
1270	OFA Credits Amount Reported on Form or Schedule	PT III IIg	12	N
1280	OFA Credits Reported Form and Line	PT III IIg	25	AN or blank

Statement of Specified Foreign Financial Assets

Field Identification No.		Form Ref.	Length	Field Description
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1290	OFA Credits Reported Schedule and Line	PT III IIg	25	AN or blank
1300	Specified Foreign Financial Assets Form 3520	Part IV	1	"X" or blank
1310	Number of Forms 3520	Part IV	2	N or blank
1320	Specified Foreign Financial Assets Form 3520-A	Part IV	1	"X" or blank
1330	Number of Form 3520-A	Part IV	2	N or blank
1340	Specified Foreign Financial Assets Form 5471	Part IV	1	"X" or blank
1350	Number of forms 5471	Part IV	2	N or blank
1360	Specified Foreign Financial Assets Form 8621	Part IV	1	"X" or blank
1370	Number of Forms 8621	Part IV	2	N or blank
1380	Specified Foreign Financial Assets Form 8865	Part IV	1	"X" or blank
1390	Number of Forms 8865	Part IV	2	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8941bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		9	N
			Identifying Number of Taxpayer
0020	1	4	N
			Number of Employees Employed During Tax Year
0030	2	4	N
			Full-Time Equivalent Employees
0040	3	12	N
			Average Annual Wages
0050	4	12	N
			Premiums Paid
0060	5	12	N
			Premiums Potentially Paid
0070	6	12	N
			Eligible Premiums Paid
0080	7	12	N
			Multiply Line 6 by 25% or 35%
0090	8	12	N
			Amount from Line 7 if Line 2 is 10 or Less
0130	9	12	N
			Amt. from Line 8 if Line 3 Equals \$25,000 or Less

Field Identification No.		Form Ref.	Length	Field Description	
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0170	Total Amount of State Premium Subsidies Paid	10	12	N	
0180	Subtract Line 10 from Line 4	11	12	N	
0190	Smaller of Line 9 or Line 11	12	12	N	
0200	Employees from Line 1 for Whom You Paid Premiums	13	4	N	
0210	Number of Full-Time Equivalent Employees	14	4	N	
0220	Credit for Small Employer Health Ins. Premiums	15	12	N	
0230	Add Lines 12 and 15	16	12	N	
					--
					--
					--
					--
					--
0290	Amt Allocated to Patrons of Coop./ Beneficiaries	17	12	N	
0300	Allowable Credit for Coop., Estates & Trusts	18	12	N	
0310	2011 Payroll Taxes	19	12	N	
0320	Smaller of Line 16 or Line 19	20	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0720" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"9465bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
0007	Reserved	16	Blank
0008	Reserved	14	Blank
0011	Tax Return for Form	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0012	Tax year for This Request	4	N
0014	Taxpayer's Name	1	35 AN. Allowable special characters are: hyphen (-), slash(/), comma(,), and space
0015	Taxpayer's Name Control		4 First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9 N
0030	Spouse Name	1	35 AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are: space, slash, and hyphen
0084	Foreign City, State		35	AN. Allowable special characters are: space, slash, and hyphen
0086	Foreign Country		22	AN. Allowable special character is space
0090	Zip Code	1	12	N (Left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Regular Address (Non-Military)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justified)
0280	Amount Owed on Tax Return	7	12	N
0290	Payment with Tax Return	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Monthly Payment	9	12	N. Not less than 25.00
0310	Monthly Payment Date	10	2	N. 01-28
0330	Routing Transit Number	11a	9	N
0340	Bank Account Number	11b	17	AN (including hyphens or blank)
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000005
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment (may include PNLTY and INT)	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		8	YYYYMMDD for Balance Due (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20120417", "20120615", "20120917" or "20130115"
0090		10	N Taxpayer's Day Time Phone Number
		1	Value "#" Record Terminus Character

ALLOC RECORD

Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0403" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ALLOCR"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N (0000001)
0010	Total Wages		12	N
0020	Husband Wages	F1040 7	12	N
0030	Wife Wages	F1040 7	12	N
0040	Total Interest Income		12	N
0050	Husband Interest Income	F1040 8a	12	N
0060	Wife Interest Income	F1040 8a	12	N
0070	Total Dividends		12	N
0080	Husband Dividends	F1040 9a	12	N
0090	Wife Dividends	F1040 9a	12	N
0100	Total State Income Tax Refund		12	N
0110	Husband State Income Tax Refund	F1040 10	12	N
0120	Wife State Income Tax Refund	F1040 10	12	N
0130	Total Capital Gains		12	N

ALLOC RECORD

Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0140	Husband Capital Gains and Losses	F1040 13	12	N
0150	Wife Capital Gains and Losses	F1040 13	12	N
0160	Total Pension Income		12	N
0170	Husband Pension Income	F1040 16b	12	N
0180	Wife Pension Income	F1040 16b	12	N
0190	Total Rents/ Royalties/ Partnership/Estates/ Trusts		12	N
0200	Husband Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0210	Wife Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0220	Total Other Income		12	N
0230	Husband Other Income	F1040 21	12	N
0240	Wife Other Income	F1040 21	12	N
0250	Total Income		12	N
0260	Husband Total Income	F1040 22	12	N
0270	Wife Total Income	F1040 22	12	N
0280	Total Payments		12	N
0290	Husband Payments	F1040 72	12	N
0300	Wife Payments	F1040 72	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0370" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"TFIbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	Minister's Taxable W-2 Salary	1(a)	12	N
0030	Minister's Total W- 2 Salary	1(c)	12	N
0040	Taxable Gross Income	2(a)	12	N
0050	Total Gross Income	2(c)	12	N
0060	Tax-Free FRV Provided by Church	3a(b)	12	N
0070	Total FRV Provided by Church	3a(c)	12	N
0080	Utility Allowance	3b	12	N
0090	Actual Utility Expense	3c	12	N
0100	Smaller of 3b or 3c Tax-Free Amount	3d(b)	12	N
0110	Amaller of 3b or 3c Total Amount	3d(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Excess Utility Allowance Taxable Amount	3e(a)	12	N
0130	Excess Utility Allowance Total Amount	3e(c)	12	N
0140	Parsonage/Rental Allowance	4a	12	N
0150	Utility Allowance	4b	12	N
0160	Total Allowance	4c	12	N
0170	Actual Parsonage Expenses	4d	12	N
0180	Actual Utility Expenses	4e	12	N
0190	Total Actual Expenses (Parsonage and Utilities)	4f	12	N
0200	FRV of Home Plus Utilities	4g	12	N
0210	Smaller of 4c, 4f, or 4g Tax-Free Amount	4h(b)	12	N
0220	Smaller of 4c, 4f, or 4g Total Amount	4h(c)	12	N
0230	Excess Allowance Taxable Amount	4i(a)	12	N
0240	Excess Allowance Total Amount	4i(c)	12	N
0250	Ministerial Income Taxable Amount	5(a)	12	N
0260	Ministerial Income Tax-Free Amount	5(b)	12	N
0270	Ministerial Income Total Amount	5(c)	12	N
0300	Percentage of Tax-Free Income	6	6	R
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0333" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"CEZbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	Percentage of Nondeductible Expenses	1	6	R
0030	Number of Business Miles	2	6	N
0040	Total Mileage	2	12	N
0050	Meals/Entertainment	3	12	N
0060	Total Meals/ Entertainment	3	12	N
*0070	Other Expense Item 1	4a	25	AN or "STMbnn"
+0080	Other Expense Amount 1	4a	12	N
0090	Other Expense Item 2	4b	25	AN
0100	Other Expense Amount 2	4b	12	N
0110	Other Expense Item 3	4c	25	AN
0120	Other Expenses Amount 3	4c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Other Expense Item 4	4d	25	AN
0140	Other Expense Amount 4	4d	12	N
0150	Other Expense Item 5	4e	25	AN
0160	Other Expense Amount 5	4e	12	N
0170	Total Other Expenses	4f	12	N
0180	Total Schedule C/C- EZ Expenses	5	12	N
0190	Nondeductible Schedule C/C-EZ Expenses	6	12	N
0200	Allowed Deduction	7	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0405" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"WSbbbb"
0001		6	"2106WS"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0020	1	6	R
0030	2	6	N
0040	2A	12	N
0050	3B	12	N
*0070	4a	25	AN or "STMbnn"
+0080	4Aa	12	N
0090	4b	25	AN
0100	4Ab	12	N
0110	4c	25	AN
0120	4Ac	12	N
0130	4d	25	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Other Expenses Amount 4	4Ad	12	N
0150	Other Expenses Item 5	4e	25	AN
0160	Other Expenses Amount 5	4Ae	12	N
0170	Total Other Expenses	5A	12	N
0175	Amount from Line 3	5B	12	N
0190	Reimbursement for Oth Exp not in Box 1 of Form W-2	6A	12	N
0195	Reimbursement for M&E not in Box 1 of Form W-2	6B	12	N
0200	Total Unreimbursed Expenses	7A	12	N
0205	Total Unreimbursed Expenses	7B	12	N
0206	Enter the Amount from Line 7	8A	12	N
0207	Multiply Line 7 by 50%	8B	12	N
0208	Add Line 8A and Line 8B	9A	12	N
0210	Nondeductible Form 2106/2106EZ Expenses	10A	12	N
0220	Allowed Deduction	11B	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0172" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"SEIbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	W-2 Salary as a Minister	1	12	N
0030	Net Profit from Schedule C	2	12	N
0040	Parsonage Allowance	3(a)	12	N
0050	Utility Allowance	3(b)	12	N
0060	Total Allowance	3(c)	12	N
0070	Add Lines 1, 2 and 3c	4	12	N
0080	Schedule C or C-EZ Expenses	5	12	N
0090	Unreimbursed Ministerial Employee Business Exp.	6	12	N
0100	Total Business Expenses	7	12	N
0110	Net Self-Employment Income	8	12	N
	Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION		Authentication Record		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
			Byte Count	
		4	"0305" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0000	Record ID	6	"ATHbbb"	
0001	Reserved	6	Blank	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	Blank	
0005	Record Occurrence Number	7	N 0000001	
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line	
0010	Primary Date of Birth	8	YYYYMMDD	
0020	Primary Prior Year Adjusted Gross Income	12	N	
0025	Primary Prior Year PIN	5	N or blank	
0030	Primary Electronic Filing PIN	5	N or blank	
0035	Primary Taxpayer Signature	5	N (PIN)	
0040	Spouse Date of Birth	8	YYYYMMDD	
0050	Spouse Prior Year Adjusted Gross Income	12	N	
0055	Spouse Prior Year PIN	5	N or blank	

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0060	Spouse Electronic Filing PIN	5	N or blank
0065	Spouse Signature	5	N (PIN)
0070	Taxpayer Signature Date	8	YYYYMMDD
0075	Jurat/Disclosure Code	1	A = On-Line Self Select PIN Form 1040/A/EZ/PR/SS C = Self Select PIN by ERO Form 1040/A/EZ/PR/SS D = Practitioner PIN Program Form 1040/A/EZ/PR/SS
0080	PIN Authorization Code	1	1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINs
0090	ERO EFIN/PIN	11	N
0100	Reserve	35	Blank
0110	Reserve	80	Blank
0120	Reserve	35	Blank
0130	Reserve	20	Blank
	Record Terminus Character	1	Value "#"

SECTION 6 STATEMENTS

The statement record can be used only where the Record Layout specifies.

STM		Statement Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGn nb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNn nb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0182"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"LTCGLb"
0001	Subpart Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	L-T Description of Property	8(a)	80	AN
0040	L-T Date Acquired	8(b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8(c)	8	DT or "WORTHLESS"
0080	L-T Sales Price	8(d)	12	N, or "EXPIRED", or "WORTHLESS"
0100	L-T Cost or Other Basis	8(e)	12	N, or "EXPIRED"
0120	L-T Gain or (Loss)	8(f)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0182"
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "STCGLb"
0001		6	Subpart Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Subpart Occurrence Number 8865 "0000001-0000005"
0010		7	Transaction Occurrence Number 0000001-0005000
0020	1(a)	80	S-T Description of Property AN
0040	1(b)	8	S-T Date Acquired DT, or "VARIOUS"
0060	1(c)	8	S-T Date Sold DT, or "BANKRUPT", or "WORTHLESS"
0080	1(d)	12	S-T Sales Price N, or "EXPIRED", or "WORTHLESS"
0100	1(e)	12	S-T Cost or Other Basis N, or "EXPIRED"
0120	1(f)	12	S-T Gain or (Loss) N
		1	Record Terminus Character Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0191" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"LTCGLb"
0001		6	"SCHbbD"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	SCH D "0000001"
0010		7	0000001 - 0005000
0020		1	Values A, B, or C
0030	3(a)	80	AN
0040	3(b)	8	AN, Allowable characters are commas (,) and spaces
0050	3(c)	8	DT, or "INHRITED", or "VARIOUS"
0060	3(d)	8	DT, or "BANKRUPT", or "WORTHLESS"
0070	3(e)	12	N, or "EXPIRED", or "WORTHLESS"
0080	3(f)	12	N, or "EXPIRED"
0090	3(g)	12	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0191" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"STCGLb"
0001		6	"SCHbbD"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	SCH D "0000001"
			Subpart Occurrence Number
0010		7	0000001 - 0005000
			Transaction Occurrence Number
0020		1	Values A, B, or C
			S-T Gains/Losses F1099-B Check Box Code
0030	1(a)	80	AN
			S-T Description of Property
0040	1(b)	8	AN, Allowable characters are commas (,) and spaces
			S-T Adjustment Code
0050	1(c)	8	DT, or "INHRITED", or "VARIOUS"
			S-T Date Acquired
0060	1(d)	8	DT, or "BANKRUPT", or "WORTHLESS"
			S-T Date Sold
0070	1(e)	12	N, or "EXPIRED", or "WORTHLESS"
			S-T Sales Price
0080	1(f)	12	N, or "EXPIRED"
			S-T Cost/Other Basis
0090	1(g)	12	N
			S-T Adjustment to Gain or Loss
		1	Value "#"
			Record Terminus Character

SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, AND REGULATORY EXPLANATION

The Preparer Note record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

PREPARER NOTE		Preparer Note Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

The Election Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

ELECTION EXPLANATION		Election Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnbn" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

Regulatory Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

REGULATORY EXPLANATION		Regulatory Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"2754" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0015	Imperfect Return Indicator (IRS USE ONLY)	1	A Value "E" = Exception Processing or blank
0016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A Value "M" = Mismatch ITIN/SSN or blank
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"

0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

```

***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****
0024 Direct Deposit/Debit Indicator      1  1 = Direct Deposit
                                           2 = If Direct Debit
0025 Reserved-RTN-Flag                  1  N For State Use Only
0027 Direct Debit Date                   8  N
0028 Direct Debit Amount                 12 N
0030 State-Routing Transit               9  N blank if no State DD
0032 State-RTN-Indicator (IRS Use Only)  1  N 0 = No state RTN Present
                                           1 = State RTN found on FOMF
                                           2 = State RTN not found on FOMF
0035 State-Deposit Acct No              17 AN blank if no State DD
0040 State-Checking-Acct                 1  "X" or blank
0048 State-Savings-Acct                  1  "X" or blank

```

Field # Identification Length Description

```

***** INDICATORS *****
0049 On-Line-State-Return                1  A Value "0" = On-Line
***** PARTICIPANT SECTION *****
0050 State Numeric Area                  27  N
     a. Preparer SSN/Preparer TIN        9  N or PNNNNNNNN 1040 Seq 1360
     b. Preparer EIN                     9  N 1040 Seq 1380
     c. Preparer ZIP                      5  N 1040 Seq 1410-5
     d. Preparer ZIP+4                    4  N 1040 Seq 1410-4
0052 State Alphanumeric Area            93 AN
     a. Mailbox ID                       5  AN
     b. Preparer Firm Name                35 AN 1040 Seq 1370
     c. Preparer Address                  30 AN
     d. Preparer City                     20 AN 1040 Seq 1390
     e. Preparer State                    2  AN 1040 Seq 1400
     f. Preparer Self-Empl Ind            1  AN 1040 Seq 1350
***** ENTITY SECTION *****
0055 Spouse's SSN                       9  N
0060 Name Line 1                         35 AN Required Entry
     a. Primary Last Name                 32 AN
     b. Primary Suffix                    3  AN
0062 Date of Death Primary               8  N
0065 Name Line 2                         35 AN
     a. Secondary Last Name               32 AN
     b. Secondary Suffix                  3  AN
0068 Date of Death Secondary             8  N
0070 Name Line 3                         35 AN
     a. Primary First Name                16 AN
     b. Primary Middle Init               1  AN
     c. Secondary First Name              16 AN
     d. Secondary Middle Init             1  AN
     e. IAT indicator                     1  "x" or blank
0074 In C/O Address                      35 AN
0075 Address Line 1                      35 AN
0077 Foreign Street                      35 AN
     Address
0080 Address Line 2                      35 AN
0085 City                                22  A
0087 Foreign City                        35 AN
     State or Province
0090 City Code                           5  N
0095 State Abbreviation                   2  A
0098 Foreign Country                     22  A
0100 Zip Code                             12  N
0105 County                               20  A
0110 County Code                          5  N
0115 Telephone Number                    12 AN
0120 Primary TP Signature                  5  N PIN Use Only
0125 Spouse Signature                     5  N PIN Use Only
0126 ERO EFIN/PIN                        11  N

```

NOTE: If the return has a domestic address, the following must be present:
 (Seq 075), (Seq 095), (Seq 0100)
 If the return has a foreign address, the following must be present
 (Seq 077), (Seq 087), and (Seq 098)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** CONSISTENCY SECTION *****			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
***** ALPHANUMERIC SECTION *****			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN
***** SIGNED NUMERIC SECTION *****			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
(Up to 60 lines of data per page may be entered in increments of 5)			
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, else enter "0". The format is as follows:

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0336" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	EFIN of Electronic Return Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0035	Imperfect Return Election Indicator		1	"X" or blank
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Filler		1	Blank
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC/Pension Records		2	N (00-10)
0079	Number of 499R-2/W-2PR Records		1	N (0-6) (Occurrences of "W-2PRb")

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080		3	N (000-099) (Occurrences of "SCHb")
0090		4	N (0000-0999) (Occurrences of "FRMb")
0100		5	N (00000-00999) (Occurrences of "LN")
0105		1	N (0-1) (Occurrence of "Alloc")
0110		2	N (00-20) (Occurrences of "NTE")
0120		2	N (00-20) (Occurrences of "ELC")
0130		2	N (00-20) (Occurrences of "REG")
0133		5	N (00000-25000)
0135		5	N (00000-25000)
0137		4	N (0000-5000)
0138		4	N (0000-5000)
0140		1	N (1) (Occurrence of "ATH")
0145		1	N (0-8)
0150		1	"1" = Form 8283, Section A or Section B and any related attachments, else "0"
0153		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0156	Paper Document Indicator 3	1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159	Paper Document Indicator 4	1	"1" = Form 3468, NPS Form 10-168a and Historic Structure Certificate, else "0"
0162	Paper Document Indicator 5	1	"1" = Form 3115, Change in Accounting Method, else "0"
0165	Paper Document Indicator 6	1	"1" = Form 5713, International Boycott Report, else "0"
0168	Paper Document Indicator 7	1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171	Paper Document Indicator 8	1	"1" = Form 8885, Health Coverage Tax Credit and attachments, else "0"
0174	Paper Document Indicator 9	1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177	Paper Document Indicator 10	1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0178	Paper Document Indicator 11	1	"1" = Form 8949, Sales and Other Dispositions of Capital Assets or Statement, else "0"
0179	Paper Document Indicator 12	1	"1" = Appendix A, Theft Loss Deduction Related to Fraudulent Investment Statement, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0183	Paper Document Indicator 13	1	"1" = Form 2848 or other POA granting authority to sign, else "0"
0184	Filler	1	Blank
0186	Filler	1	Blank
0188	Filler	1	Blank
0190	IP Address	39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address	50	AN, special characters or blank (For On-Line Filer)
0200	IP Date	8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time	6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone	2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217	IP Routing Transit Number	9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number	17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator	1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number	8	N

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY
0260	Electronic Postmark Date	8	YYYYMMDD or blanks
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return/ Spanish Free File Code	1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms "K" - Free File VITA or blank
0300	Partners Page Filing Code	1	Values "A", "S" or blank
	Record Terminus Character	1	Value "#"

SECTION 10 RECAP

RECAP		Recap Record		
Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	IRS Computed Return Count		6	IRS Use
0130	Total State Only Return Count		6	N (000001-999999)
0135	Total Accepted State Only Returns		6	IRS Use

RECAP

Recap Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0137	Filler		5	Blank
0140	Reserved for IRS Use Only		20	AN
	Record Terminus Character		1	Value "#"



Internal Revenue Service

PART 3

***Electronic Transmitted Documents (ETD)
File Specifications & Record Layouts for
Individual Income Tax Documents***

TAX YEAR 2011

**W&I, Submission Processing,
Individual E-File & ELF/IMF Support Section
October 1, 2011**

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HIGHLIGHTS

Changes made after the **October 1, 2011** revision are denoted by a double vertical bar in the right margin (||). Deletions are denoted by one hyphen followed by a double vertical bar (-||).

1. **Major changes were made to the Record Layout for the 2011 Form 56, Notice Concerning Fiduciary Relationship.**
2. When using the Self-Select PIN signature method, taxpayers are able to use their Prior Year PIN **or** Electronic Filing PIN for authentication. The Prior year PIN **DOES NOT** increase the number of shared secrets that have to be submitted to IRS. Taxpayers may use either their Original Prior Year Adjusted Gross Income or Prior Year PIN **or** Electronic Filing PIN for authentication. Software may be designed to allow an entry in all of these fields. Taxpayers may choose to include either the Original Prior Year AGI **or** Prior Year PIN or Electronic Filing PIN; if either of these shared secrets match the return will continue processing.

NOTE: The Date of Birth shared secret requirement is NOT impacted by this change.

Both On-line taxpayers as well as taxpayers who use an Authorized e-file Provider to file their tax returns are be eligible to use this option.

Tax preparation software should be capable of providing the taxpayer with a copy of the PIN used in their current tax return so that it will be available for them to use as their shared secret the next year. As a suggestion, the PIN can be pre-printed on the signature line (SEQ 1321/1324) of the tax return to avoid additional paper generation.

Note: If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENTS MUST BE POSTMARKED NO LATER THAN **04/17/2012**.

Comments and Suggestions

Please send any comments or suggestions regarding ETD filing to:

Internal Revenue Service
Donnie Paschall, SE:W:CAS:SP:ES:I
NCFB C5-370
5000 Ellin Road
Lanham, MD 20706
email address: Donnie.Paschall@irs.gov

Please send any comments or suggestions regarding Electronic Funds
Withdrawals for Forms 4868 and 2350 to:

Internal Revenue Service
Diane Bonciolini, SE:W:CAS:SP:ATP:EP
NCFB C5-148
5000 Ellin Road
Lanham, MD 20706
email address: Diane.Bonciolini@irs.gov

INTRODUCTION - ELECTRONIC TRANSMITTED DOCUMENTS

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

- Form 56
- Form 2350
- Form 4868
- Form 9465
- Form Payment

Other differences:

- o The record layouts for the Forms 56 and 2350 have been modified: See Part 3, Sections 2 and 6 for more information.
- o To the extent possible, the Transmission and Error Reject Codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part 3, Sections 3, 4, and ATTACHMENT 1 for more information.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part 1, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part 1, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part 1, Section 2 for more information.

.04 Types of Records

There are five types of records associated with the ETD system; the two Transmitter Records, the Document Record, the Summary Record and the Recap Record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter Records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in Part 3, Section 6.

Document Record

The next record will be the Document Record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Payment

One Form Payment Record and one Authentication Record can be filed with Forms 4868 and 2350.

Summary Record

The final record for each tax document is the SUMMARY Record. This record will contain electronic filer identification data. See Page 53, Part 3 for more information.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 1 - GENERAL INFORMATION (continued)

.04 Types of Records (continued)

RECAP Record

The final record in each transmitted file is the RECAP Record. See Part 3 Section 6 for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part 1, Section 5 for more information.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an Acknowledgment File to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the Acknowledgment File will contain one ACK Key record with a "T" in the Acceptance Code Field and separate ACK Error Records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key Record and up to 96 ACK Error records associated with it. The ACK Key Record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error Records follow. Each ACK Error Record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key Record contains an "A" in the Acceptance Code Field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays, nor does it imply that any ACH Electronic Funds Withdrawal (direct debit) request submitted with the return will be successfully debited from the account indicated in the form payment record. Financial institutions reject direct debit requests for various reasons, such as insufficient funds, no match on the Bank Account Number or Routing Transit Number, etc.

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

If an ACK KEY record contains a "D" in the Acceptance Code Field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate Forms 2350 and 4868 only.

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part 3, Attachment 1. There are differences between the reject codes in the ETD system and the codes in the ELF system.

Minor differences in record layouts exist (see the Acknowledgment Records on the following page and the TRANA Record Layout in Part 3, Section 6).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
-----	-----	-----	-----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0005	Reserved	1	
0015	Reserved	1	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Reserved	12	
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Reserved	3	blank
0065	PIN Presence Indicator	1	9 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used Blank = Rejected PIN
0070	Reserved	1	blank
0080	Date Accepted	8	YYYYMMDD

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
-----	-----	-----	-----
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Attachment Sequence Number	2	(See Attachment 3)
0111	Reserved	11	blank
0115	Payment Acknowledgement Literals	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	Reserved	2	blank
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(B) ACK Error Record

Field No.	Identification	Length	Description
-----	-----	-----	-----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric (nnnn) (see Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	IRS Use Only
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	IRS Use Only
0110	Reserve		6	IRS Use Only
0120	IRS Computed ETD Document Count		6	IRS Use Only
0130	Reserved		6	Blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0135	Reserved		6	Blank
0137	Filler		5	Blank
0140	Acknowledgment File GTX		20	AN
	Record Terminus Character		1	Value "#"

RECAP record. Field 0120 is computed by IRS.
ETD Document Counts are for Forms 56, 2350, 4868 and 9465.
The Payment Form is considered an attachment as described in
Part 3, Section 6, Attached Form Identification.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 3 - VALIDATION - TRANSMISSION AND FORMS (GENERAL)

This section is organized and consolidated in the following manner:
Transmission Rejection Criteria then General Rejection Criteria.

For detailed descriptions of Error Reject Codes, see Attachment 1 (of Part 3)

.01 TRANSMISSION REJECTION CONDITIONS

ERC 0823 and 0840

.02 TRANS RECORD A REJECTION CONDITIONS

ERC 0806, 0822, 0824, and 0825

.03 FORM REJECTION - GENERAL CONDITIONS

ERC 0001, 0003, 0004, 0006, 0007, 0010, 0014, 0016, 0020,
0022, 0023, 0027, 0028, 0030, 0031, 0032, 0033, 0034,
0035, 0044, 0045, 0060, 0061, 0062, 0064, 0071, 0304, 0306,
0312, 0315, 0316, 0318, 0326, 0395, 0396, 0397, 0490, 0491,
0603, 0604, and 0999

.04 ELECTRONIC SIGNATURE (PIN) REJECTION CONDITIONS

ERC 0304, 0668, 0669, 0670, 0671, 0674, 0675, 0677, 0678,
0679, 0680, 0681, 0682, 0697, 0698, and 0699

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 4 - VALIDATION - SPECIFIC FORMS

.01 FORM 56 REJECTION CONDITIONS

ERC 0318, 0323, 0324, 0328, 0603

.02 FORM 2350 REJECTION CONDITIONS

ERC 0305, 0307, 0311, 0321, 0322, 0327, 0603, 0604, 0900

.03 FORM 4868 REJECTION CONDITIONS

ERC 0310, 0311, 0396, 0603, 0604, 0900

.04 FORM 9465 REJECTION CONDITIONS

ERC 0167, 0168, 0172, 0318, 0396, 0397, 0603, 0604

.05 FORM PAYMENT REJECTION CONDITIONS

ERC 0030, 0304, 0313, 0318, 0320, 0395, 0396, 0397, 0603, 0604

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.01 IRS e-file Signature Authorization on Application for Form 4868 and Form 2350 (Form 8878)

1. Form 8878, IRS e-file Signature Authorization for Form 4868 and Form 2350, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868 and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return or document.
2. If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.
3. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) completes Part 2 of Form 8878 with their PIN (If the Practitioner Pin Method is not used.), signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.
4. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN Method. Jurat/Disclosure Version "I" should be used for this purpose. The taxpayer is required to complete a Form 8878 and check the appropriate box in Part 2 of Form 8878 to indicate if they will enter their own PIN or authorize the ERO to do so on their behalf. Part 3 of Form 8878 must always be completed by the ERO. Note that a signature is only required to authorize the withdrawal. There is no signature requirement for the Form 4868 itself.
5. Tax Year **2011** Form 8878 and instructions will be available on the IRS web site, The Digital Daily, at www.irs.gov (Click on "Forms and Pubs", then "Forms and Instructions.")
6. The Tax Year **2011** form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.

An Exhibit of Form 8878 will be included in Publication 1345A, Filing Season Supplement for Authorized e-file Providers.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.02 Jurat/Disclosure Guidelines

1. Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g., as required for Practitioner PIN method returns or documents). If Form 8878 (Rev 2006) is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown Section 5.04, Electronic Funds Withdrawal Selections. When Form 8878 is used, the Electronic Funds Withdrawal statement is provided to the taxpayer in Part 2 of the form. A separate EFW statement does not have to be provided to the taxpayer. The jurats E, F, and G, displayed in this document still include a copy of the EFW statements, but they do not have to be provided separately when Form 8878 is used.
2. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.
3. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (i.e., PIN) and related authentication information (i.e., Date of Birth and Adjusted Gross Income).
4. It is imperative that all taxpayers who use the Electronic Funds Withdrawal (EFW) feature are provided with the appropriate Electronic Funds Withdrawal statement for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection "D2" or "D3" for ETD documents) is displayed on the jurat exhibits, but is not required when EFW does not apply.
5. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
6. For authentication purposes, some jurat versions include entry fields for taxpayer and spouse Prior Year Adjusted Gross Income (AGI) or Prior Year PIN/Electronic Filing PIN. To minimize errors, it is suggested that software packages inform users that the AGI amount for each taxpayer must be the total AGI figure from the taxpayer's originally filed prior year income tax return and not an amount from an amended return or a math error correction. In most cases, both taxpayers filing a joint return will enter the same AGI amount.
7. If a taxpayer filed jointly with a different spouse in the previous year, they are to use the total AGI amount from the return filed with the ex-spouse. In this case the AGI amounts for each taxpayer may differ.

If a Tax Year **2010** tax return was not received and processed at IRS by **December 08, 2011** enter "0" (zero) as the prior year AGI amount. In the event the return is rejected due to a mismatch of AGI, the return can be resubmitted using the actual AGI amount.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.02 Jurat/Disclosure Guidelines

8. Software products should allow the capability for taxpayers to enter both the Prior Year AGI or Prior Year PIN or Electronic Filing PIN. If either of these shared secrets match, the return will continue processing.
10. Software products intended for use by tax professionals may also provide the functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to a screen display. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).
11. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes "E" - "I" are included in Part 3 of this document. Use the guidelines below, and notes included with each text selection to determine appropriate jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	Length	Characters	Format/Notes
Dates - (i.e., signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

12. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2011 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g., C2,D2,T1) in the "Required Text" column identify the possible selections for each jurat/disclosure version.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.03 Jurat/Disclosure Codes

Tax Year 2011 Jurat Disclosure Codes For Electronic Transmitted Documents (ETD) (Forms 4868, 9465, 2350, and 56)		
Code	Title/Conditions	Required Text
E	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	
	<ul style="list-style-type: none"> Without electronic funds withdrawal (EFW) 	C2
	<ul style="list-style-type: none"> With electronic funds withdrawal <i>Note that the Consent to Disclosure language must always be presented to the taxpayers filing Form 4868, even when there is no Electronic Funds Withdrawal (EFW). In this situation the EFW paragraph (D2) and the taxpayer signature and authentication (T1) entries do not apply.</i>	C2,D2,T1
	Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> No taxpayer signature or PIN without EFW Taxpayer Self-Select PIN required with EFW 	
F	Form 9465, Installment Agreement Request	
	<ul style="list-style-type: none"> Without electronic funds withdrawal (EFW) 	C2,T1
	<ul style="list-style-type: none"> With electronic funds withdrawal 	C2,D3,T1
	Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> Taxpayer signature(s) or PIN required on all Forms 9465. 	
G	Form 2350, Application for Extension of Time To File	
	<ul style="list-style-type: none"> Signed by taxpayer without electronic funds withdrawal (EFW) 	P3,C2,T1
	<ul style="list-style-type: none"> Signed by taxpayer with electronic funds withdrawal (EFW) (Form 2350 only) 	P3,C2,D2,T1
	<ul style="list-style-type: none"> Signed by Preparer Other Than Taxpayer without electronic funds withdrawal (EFW) 	P3,C2,T4
	<ul style="list-style-type: none"> Signed by Preparer Other Than Taxpayer with electronic funds withdrawal (EFW Form 2350 only) 	P3,C2,D2,T1
Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> Taxpayer Self-Select PIN Preparer Other Than Taxpayer, up to 35 character name entry. 		

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.03 Jurat/Disclosure Codes (continued)

H	Form 56, Notice concerning Fiduciary Relationship	
	<ul style="list-style-type: none">Signed by Fiduciary	C2, T7
	Prepared by: Fiduciary or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: Fiduciary, up to 35 character name entry	
I	Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Using Practitioner PIN Method)	
	<ul style="list-style-type: none">Requires taxpayer PIN for Electronic Funds Withdrawal Authorization	C2, T9
	<ul style="list-style-type: none">Requires ERO EFIN/PIN in Authentication RecordForm 8878 must be prepared.	
	Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none">Taxpayer PIN for Electronic Funds Withdrawal	

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.04 Jurat/Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The Consent to Disclosure statement must be included in all ETD Jurats. When Jurat "E" is used for Form 4868 filers when there is no Electronic Funds Withdrawal (EFW), only the Consent to Disclosure text is displayed. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

Perjury Statement

Selection P3 (ETD only)

Perjury Statement - use this selection when electronically filing Form 2350

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

Selection C2 (ETD only)

Consent to Disclosure - use this selection for forms and documents other than Form 1040 series returns (i.e., Forms 4868, 2350, 9465 and 56)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

(a) Acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

Electronic Funds Withdrawal Selections

Note: Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g., as required for Practitioner PIN method returns or documents). If Form 8878 is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown in the exhibits below. The EFW statement in Part 2 of Form 8878 does not apply to Form 9465 filers.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.04 Jurat/Language Text Selection

Electronic Funds Withdrawal Selections (continued)

Selection D2 (ETD only)

Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Selection D3 (ETD only)

Electronic Funds Withdrawal (EFW) Consent for Forms 9465 (Include statement only with Electronic Funds Withdrawal EFW statement in Form 8878 does not apply)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at 1-800-829-1040 no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing one of the following:

- Form 4868 with an Electronic Funds Withdrawal (EFW)
- All Forms 2350 and 9465

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Taxpayer's Prior Year PIN - - - - - *
Electronic Filing PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN/Electronic Filing PIN _ _ _ _ _ *

*NOTE: Taxpayers may use either the Prior year AGI or Prior year PIN or Electronic Filing PIN for authentication. If all three are included in the record only one has to match IRS records.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year **2011** Jurat/Disclosure - Code E Text |
Form 4868
(with or without Electronic Funds Withdrawal)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If Electronic Funds Withdrawal applies, and Form 8878 is not used, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income _ _ _ _ _ *
Taxpayer's Prior Year PIN _ _ _ _ _ *
Electronic Filing PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN/Electronic Filing PIN _ _ _ _ _ *

*NOTE: Taxpayers may use either the Prior year AGI or Prior year PIN or Electronic Filing PIN for authentication. If **all three** are included in the record only one has to match IRS records.

Note: (See instructions in Subsection .03 and .04 regarding Jurat E when there is no Electronic Funds Withdrawal (EFW)).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD

SPECIFICATIONS

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year **2011** Jurat/Disclosure - Code F Text |
Form 9465
(with or without Electronic Funds Withdrawal)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-800-829-1040 no later than 10 business days prior to payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

The following section must be included on all Forms 9465.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Taxpayer's Prior Year PIN _ _ _ _ _ *
Electronic Filing PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN/Electronic Filing PIN _ _ _ _ _ *

*NOTE: Taxpayers may use either the Prior year AGI or Prior year PIN or Electronic Filing PIN for authentication. If **all three** are included in the record only one has to match IRS records.

Note: Form 8878 Electronic Funds Withdrawal statement does not apply to Form 9465. Consent statement shown above must be included.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year **2011** Jurat/Disclosure - Code G Text
Form 2350
(with or without Electronic Funds Withdrawal)

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following text: I am signing this Form by entering my name and date below.

Date: _____
Name of Preparer Other Than Taxpayer (35 character limit) _____

Electronic Funds Withdrawal Consent (include statement only if Electronic Funds Withdrawal payment, Form 2350, only) and Form 8878 is not used.

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If application signed by taxpayer(s), include the following text: I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Taxpayer's Prior Year PIN _ _ _ _ _ *
Electronic Filing PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN/Electronic Filing PIN _ _ _ _ _ *

***NOTE:** Taxpayers may use either the prior year AGI or prior year PIN **or** Electronic Filing PIN for authentication. If **all three** are included in the record only one has to match IRS records.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year **2011** Jurat/Disclosure - Code H Text
Form 56 Notice Concerning Fiduciary Relationship

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

Fiduciary Certification and Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

(Name of Fiduciary) (35 character limit)	Title, if applicable (20 character limit)	Date
--	--	------

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 5 - SIGNATURE AUTHORIZATION FOR ETD SPECIFICATIONS

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year **2011** Jurat/Disclosure - Code I Text |
Form 4868 using Practitioner PIN method
(with Electronic Funds Withdrawal)
Form 8878 is required

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

Electronic Funds Withdrawal Consent

I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _

Date: _ _ _ _ _

Spouse's PIN: _ _ _ _ _

Note: Form 8878 must be completed for all Form 4868 filers using the Practitioner PIN method.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

Field Description Abbreviations

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

A - Alpha

AN - Alphanumeric

DT - Date

YYYYMMDD - length = 8

YYYYMM - length = 6

N - Numeric

R - Ratio/Percentage

(Exceptions in File Specifications, Part 1, Section 5)

Repeated Field Description Values

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

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

ETD TRANSMITTER RECORDS

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

TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

TRANS Record "A" (continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" = Production "T" = Test Data
0170	Transmission Type Code	1	"D" = ETD Practitioner "N" = ETD On-Line
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id	6	Value "FRMbbb".
0001	Document Type	6	Value "2350bb" or "4868bb" or "9465bb" or "56bbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value " 201112 ", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

0007	Document Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence No.	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N (" 2 ")

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1420" for fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	34	Value "FRMbbb56bbbbPG01b (9n)b201112b"
0007	Document Sequence Number	16	Numeric
0008	Declaration Control Number	14	Numeric
0010	Decedent's Name	35	AN. Allowable special characters are less than (<), hyphen (-) or space (see special instructions)
0020	Decedent's Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Identifying Number	9	N (No entry field)
0040	Decedent's SSN	9	N
0050	Decedent's Street Address	35	AN. Allowable special characters are space, slash and hyphen
0060	Decedent's City	22	A. Allowable special Character is space.
0070	Decedent's State Abbreviation	2	A. (Standard Postal State Abbreviations)

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		12	N (Left-justified)
0090		35	AN. Allowable special characters are space, slash and hyphen
0100		35	AN. Allowable special characters are space, slash and hyphen
0110		22	A. Allowable special Character is space
0120		1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0130		35	AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)
0140		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150		35	AN. Allowable special characters are space, slash and hyphen
0160		22	A. Allowable special Character is space.
0170		2	A. (Standard Postal State Abbreviations)

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0180		12	Fiduciary Zip Code N (Left-justified)
0190		35	Foreign Street Address AN. Allowable special characters are space, slash and hyphen
0200		35	Foreign City, State or Province, Postal Code AN. Allowable special characters are space, slash and hyphen
0210		22	Foreign Country A. Allowable special Characters are space
0220		1	Address Indicator 1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0225		10	Fiduciary USA Phone No. N or blank
0230		20	Fiduciary Foreign Phone No. N or blank
0240	1a	1	Court Appointment of Testate Estate "X" or blank
0242	1b	1	Court Appointment of Intestate Estate "X" or blank
0244	1c	1	Court Appointment as Guardian or Conservator NO ENTRY
0246	1d	1	Valid Trust Instrument and Amendments NO ENTRY
0248	1e	1	Bankruptcy or Assignment for Creditors NO ENTRY
0250	1f	1	Other Checkbox NO ENTRY
0255	1f	80	Explanation of Other NO ENTRY
0260	2a	8	Date of Death "YYYYMMDD" or blank
0270	2b	8	Date of Appointment NO ENTRY
0272	3	1	Income Tax Checkbox "X" or blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description	
0274	Gift Tax Checkbox	3	1	NO ENTRY	
0276	Estate Tax Checkbox	3	1	NO ENTRY	
0278	Generation-skipping Transfer Tax Checkbox	3	1	NO ENTRY	
0280	Employment Tax Checkbox	3	1	NO ENTRY	
0282	Excise Tax Checkbox	3	1	NO ENTRY	
0284	Other Tax Checkbox	3	1	NO ENTRY	
0286	Explanation of Other	3	80	NO ENTRY	
0288	Form 706 series Checkbox	4a	1	NO ENTRY	
0290	Form 709 Checkbox	4b	1	NO ENTRY	
0292	Form 940 Checkbox	4c	1	NO ENTRY	
0294	Form 941, 943 or 944 Checkbox	4d	1	NO ENTRY	
0296	Form 1040, 1040A, 1040EZ Checkbox	4e	1	"X" or blank	
0298	Form 1041 Checkbox	4f	1	NO ENTRY	
0300	Form 1120 Checkbox	4g	1	NO ENTRY	
0302	Other (list) Checkbox	4h	1	NO ENTRY	
0304	Write-in Other Form	4h	4	NO ENTRY	
0310	Authority Does Not All tax periods box	5	1	"X" or blank	
0320	Reserved				
0330	Authority As a Fiduciary Year One	5	4	"YYYY" or blank	
0332	Authority As a Fiduciary Year Two	5	4	"YYYY" or blank	

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0334	Authority As a Fiduciary Year Three	5	4	"YYYY" or blank
0340	Authority As a Fiduciary Period One ending	5	8	"YYYYMMDD" or blank
0342	Authority As a Fiduciary Period Two ending	5	8	"YYYYMMDD" or blank
0344	Authority As a Fiduciary Period Three ending	5	8	"YYYYMMDD" or blank
0350	Reserved			
0351	Fiduciary Wants A Copy Of Notices etc. Checkbox	6	1	"X" or blank
0352	Reserved			
0353	Reserved			
0354	Form 706 Year 1	6(4a)	4	"YYYY" or blank
0355	Form 706 Year 2	6(4a)	4	"YYYY" or blank
0356	Form 706 Year 3	6(4a)	4	"YYYY" or blank
0357	Form 706 Tax Period 1	6(4a)	8	"YYYYMMDD" or blank
0358	Form 706 Tax Period 2	6(4a)	8	"YYYYMMDD" or blank
0359	Form 706 Tax Period 3	6(4a)	8	"YYYYMMDD" or blank
0360	Form 709 Year 1	6(4b)	4	"YYYY" or blank
0370	Form 709 Year 2	6(4b)	4	"YYYY" or blank
0380	Form 709 Year 3	6(4b)	4	"YYYY" or blank
0390	Form 709 Tax Period 1	6(4b)	8	"YYYYMMDD" or blank
0400	Form 709 Tax Period 2	6(4b)	8	"YYYYMMDD" or blank
0402	Form 709 Tax Period 3	6(4b)	8	"YYYYMMDD" or blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
0404 Form 940 Year 1	6(4c)	4	"YYYY" or blank
0405 Form 940 Year 2	6(4c)	4	"YYYY" or blank
0406 Form 940 Year 3	6(4c)	4	"YYYY" or blank
0407 Form 940 Tax Period 1	6(4c)	8	"YYYYMMDD" or blank
0408 Form 940 Tax Period 2	6(4c)	8	"YYYYMMDD" or blank
0409 Form 940 Tax Period 3	6(4c)	8	"YYYYMMDD" or blank
0410 Form 941 Year 1	6(4d)	4	"YYYY" or blank
0412 Form 941 Year 2	6(4d)	4	"YYYY" or blank
0414 Form 941 Year 3	6(4d)	4	"YYYY" or blank
0416 Form 941 Tax Period 1	6(4d)	8	"YYYYMMDD" or blank
0418 Form 941 Tax Period 2	6(4d)	8	"YYYYMMDD" or blank
0420 Form 941 Tax Period 3	6(4d)	8	"YYYYMMDD" or blank
0422 Form 1040 Year 1	6(4e)	4	"YYYY" or blank
0425 Form 1040 Year 2	6(4e)	4	"YYYY" or blank
0427 Form 1040 Year 3	6(4e)	4	"YYYY" or blank
0429 Form 1040 Tax Period 1	6(4e)	8	"YYYYMMDD" or blank
0430 Form 1040 Tax Period 2	6(4e)	8	"YYYYMMDD" or blank
0432 Form 1040 Tax Period 3	6(4e)	8	"YYYYMMDD" or blank
0434 Form 1041 Year 1	6(4f)	4	"YYYY" or blank
0436 Form 1041 Year 2	6(4f)	4	"YYYY" or blank
0438 Form 1041 Year 3	6(4f)	4	"YYYY" or blank
0440 Form 1041 Tax Period 1	6(4f)	8	"YYYYMMDD" or blank
0442 Form 1041 Tax Period 2	6(4f)	8	"YYYYMMDD" or blank
0444 Form 1041 Tax Period 3	6(4f)	8	"YYYYMMDD" or blank
0446 Form 1120 Year 1	6(4g)	4	"YYYY" or blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
0448 Form 1120 Year 2	6(4g)	4	"YYYY" or blank
0450 Form 1120 Year 3	6(4g)	4	"YYYY" or blank
0452 Form 1120 Tax Period 1	6(4g)	8	"YYYYMMDD" or blank
0454 Form 1120 Tax Period 2	6(4g)	8	"YYYYMMDD" or blank
0456 Form 1120 Tax Period 3	6(4g)	8	"YYYYMMDD" or blank
0458 Other Form Year 1	6(4h)	4	"YYYY" or blank
0460 Other Form Year 2	6(4h)	4	"YYYY" or blank
0462 Other Form Year 3	6(4h)	4	"YYYY" or blank
0464 Other Form Tax Period 1	6(4h)	8	"YYYYMMDD" or blank
0466 Other Form Tax Period 2	6(4h)	8	"YYYYMMDD" or blank
0468 Reserved			
0469 Other Form Tax Period 3	6(4h)	8	"YYYYMMDD" or blank
0470 Other Form Year 1	6(4h)	4	"YYYY" or blank
0480 Other Form Year 2	6(4h)	4	"YYYY" or blank
0482 Other Form Year 3	6(4h)	4	"YYYY" or blank
0485 Other Form Tax Period 1	6(4h)	8	"YYYYMMDD" or blank
0487 Other Form Tax Period 2	6(4h)	8	"YYYYMMDD" or blank
0490 Other Form Tax Period 3	6(4h)	8	"YYYYMMDD" or blank
0492 Other Form Year 1	6(4h)	4	"YYYY" or blank
0493 Other Form Year 2	6(4h)	4	"YYYY" or blank
0494 Other Form Year 3	6(4h)	4	"YYYY" or blank
0495 Other Form Tax Period 1	6(4h)	8	"YYYYMMDD" or blank
0496 Other Form Tax Period 2	6(4h)	8	"YYYYMMDD" or blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
0497 Other Form Tax Period 3	6(4h)	8	"YYYYMMDD" or blank
0500 Name of Court	9	35	AN or blank
0503 Type of Proceeding	9	35	AN. Allowable special characters are space, slash and hyphen
0508 Name of Agency	9	35	AN. Allowable special characters are space, slash and hyphen
0510 Date Proceedings Initiated		8	YYYYMMDD
0520 Court Street Address		35	AN. Allowable special characters are space, slash and hyphen
0530 Docket Number		18	AN
0540 City		22	A. Allowable special Character is space
0550 State Abbreviation		2	A.(Standard Postal State Abbreviations)
0560 Zip Code		12	N (Left-justified)
0570 Date		8	YYYYMMDD
0580 Time AM or PM		10	AN
0590 Place of Other		10	AN
0610 Fiduciary Signature		35	AN
0620 Title of Fiduciary		20	AN
0630 Fiduciary Signed Date		8	N (YYYYMMDD)
Record Terminus Character		1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0800" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b201112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0050	Spouse's Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Spouse's SSN	9	N or blank
0070	Street Address	35	AN. Allowable special characters are space, slash and hyphen
0080	City	22	A. Allowable special Character is space.
0090	State Abbreviation	2	A. (Standard Postal State Abbreviations)
0100	Zip Code	12	N (Left-justified)
0110	Foreign country name	35	A. Allowable special characters are space, hyphen (-) and slash (/)
0120	Foreign province/county	35	AN. Allowable special characters are space, hyphen (-) and slash (/)
0130	Foreign postal code	17	AN. Allowable special characters are space, hyphen (-) and slash (/)
0150	Address Indicator	1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0160	Extension Date	1	8 YYYMMDD
0170	Other Tax Year Date	1	8 YYYMMDD

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0255	Country Code		2	A
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0330	Taxpayer Signature	5	N or blank
0340	Spouse Signature	5	N or blank
0350	Name of Preparer Other than Taxpayer	35	AN. Preparer's name allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date	8	N or blank
0360	Explain Signature	80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)	35	AN. Taxpayer's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0380	Agent's Name	35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0410	Foreign Country	22	AN. Allowable special Character is space.
0430	Street Address	35	AN. Allowable special characters are space, slash and hyphen
0440	City	22	A. Allowable special Character is space.
0450	State Abbreviation	2	A. (Standard Postal State Abbreviations)
0460	Zip Code	12	N (Left-justified)
	Record Terminus Character	1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

Section 6 - ETD Record Layouts

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0348" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b201112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), and slash(/).
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Amount Taxpayer is Paying	7	12	N
0160	Taxpayer Abroad	8	1	A "X" or blank
0170	1040NR Filer with No wages subject to U.S. Income Tax Withholding	9	1	A "X" or blank
	Record Terminus Character		1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0716" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b201112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0011	Tax Return for Form		11	AN "FORM1040bb" or "FORM1040Ab" or "FORM1040EZ"
0012	Tax Year for This Request		4	N
0014	Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-) or space.
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are hyphen (-), slash(/), comma(,) and space.
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/),and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are space, slash, and hyphen.
0084	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash, and hyphen.
0086	Foreign Country		22	AN. Allowable special character is space.
0090	Zip Code	1	12	N (left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Employer's City	6	22	A Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0280	Amount Owed on Tax Return	7	12	N
0290	Payment with Tax Return	8	12	N
0300	Monthly Payment	9	12	N Not less than \$25.00
0310	Monthly Payment Date	10	2	N 01-28
0330	Routing Transit Number	11a	9	N
0340	Bank Account Number	11b	17	AN (including hyphen or blank)
0380	Taxpayer Signature		5	N or blank
0390	Taxpayer Signature Date		8	YYYYMMDD
0400	Spouse Signature		5	N or blank
0410	Spouse Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id Type	6	Value "FRMbbb" or "ATHbbb".
0001	Form Number	6	Value "PMTbbb" or blank.
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Occurrence Number	7	Value "0000001 - 0000003"

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record)

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

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0305" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001]
0008	PIN Type Code		1	P = Practitioner S = Self-Select Practitioner O = Self-Select - On-line
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N or blank
0025	Primary Prior Year PIN		5	N or blank
0030	Primary Electronic Filing PIN		5	N or blank
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N or blank
0055	Spouse Prior Year PIN		5	N or blank
0060	Spouse Electronic Filing PIN		5	N or blank
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0075	Jurat/Disclosure Code		1	E = Form 4868, w/wo EFW F = Form 9465 G = Form 2350 Self Select PIN H = Form 56 I = Practitioner PIN Form 4868 w/EFW
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs
0090	ERO EFIN/PIN		11	N
0100	Signature of Preparer Other Than Taxpayer (Form 2350)		35	AN
0110	Signature Explanation (Form 2350)		80	AN
0120	Fiduciary Name (Form 56)		35	AN
0130	Fiduciary Title (Form 56)		20	AN
	Record Terminus Character		1	Value "#"

Note: The fields for the Primary and Spouse Self-Select PINs are also in the document record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0137" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Id		6	Value "SUMETD"
0001	Filler		11	blanks
0002	Social Security		9	Taxpayer's SSN (Primary Number Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank
0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of FRMbbbPMT)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2012)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0285	Consortium 4868 Indicator		1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms or blank
	Record Terminus Character		1	Value "#"

*0260 Warning - When transmitting forms to the Fresno Processing Center, you must take into consideration which drain the transmission will be part of and populate the Electronic Post-mark Date field correctly as to avoid ETD rejection 0490.

For example, a transmission from the Eastern Time Zone at 12:15 AM on April 12th to be processed at the Fresno Processing Center should have an Electronic Post-mark Date of April 11th since the April 11th drain for the Fresno Processing Center has not taken place.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

ETD RECAP RECORD

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric, Range 000001 - 999999
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Reserved	6	Numeric
0135	Reserved	6	Numeric

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

SECTION 6 - ETD RECORD LAYOUTS

ETD RECAP RECORD

Field No.	Identification	Length	Description
-----	-----	-----	-----
0137	Filler	5	Numeric
0140	Reserved for IRS Use Only	20	Alpha-Numeric
	Record Terminus Character	1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 4868 and 9465.
The Payment Form is considered an attachment (DO NOT INCLUDE FORM
PAYMENT IN YOUR COUNT) as described in Part 3, Section 6,
Attached Form Identification.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0001 o The Summary Record must be present.
- 0002 o Summary Record - The Record Identification (SEQ 0000) must equal "SUMETD".
- 0003 o The Tax Period must be "201112".
- 0004 o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.
 - o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.
 - o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
 - o The Form 4868 Primary SSN (SEQ 0090) is a required field.
 - o The Form 9465 Primary SSN (SEQ 0020) is a required field.
 - o The Form 2350 Primary SSN (SEQ 0030) is a required field.
 - o The Form payment Primary SSN (SEQ 0010) is a required field.
 - o The SSN of the Summary record (Field 0002) must be numeric.
- 0006 o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.
 - o The Form 4868 Primary Name Control (SEQ 0010) is a required field.
 - o The Form 9465 Primary Name Control (SEQ 0015) is a required field.
 - o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
 - o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.
 - o See Section 7 for examples of name controls.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0007
 - o Street Address (Form 2350 SEQ 0070, Form 4868 SEQ 0040, Form 9465 SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 - o Foreign Street Address (Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 - o Foreign City State or Province (Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 - o The first position or character entered in the Street Address must be alphabetic or numeric.
 - o Street Address (Form 9465 SEQ 0050) is a required field.
 - o Foreign Country name (Form 2350 SEQ 0110) is alphabetic and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-) and slash (/).
 - o See Part 1, Attachment 3 for more information on Street Address.
 - o

- 0010
 - o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
 - o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).
 - o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.

- 0014
 - o The PIN must be numeric and greater than zeros.
- 0016
 - o This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".
 - o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).
 - o Zip Code (Form 9465 SEQ 0090) is a required field.
 - o See Part 1, Attachment 3 for more information on Zip Code.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0020 o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Note: The Taxpayer's Name for forms 56, 2350, and 9465 cannot have ampersand (&).

- o If Spouse Name for Form 9465 (SEQ 0030) and Form 2350 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- o The Name Line 1 (Form 4868 SEQ 0030) is a required field.
- o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010) and Form 2350 (SEQ 0010) is a required field.

- 0022 o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.
- o State Abbreviation (Form 9465 SEQ 0080) is a required field.
 - o See Part 1, Attachment 3 for more information on State Abbreviations.

- 0023 o The City (Form 9465 SEQ 0070, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format. **The only special characters allowed are space, hyphen (-) and slash (/).**
- o Foreign Country (Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format. **The only special characters allowed are space, hyphen (-) and slash (/).**
 - o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.

City (Form 9465 SEQ 0070) is a required field.
- o **Foreign Country name (Form 2350 SEQ 0110) must be left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format. The only special characters allowed are space, hyphen (-) and slash (/).**
 - o **City (Form 2350 SEQ 0080) and Foreign Province/County (Form 2350 SEQ 0120), if present, must contain a minimum of three alpha characters, blank when transmitted in fixed format. The only special characters allowed are space, hyphen (-) and slash (/).**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0027 o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- o The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

- 0028 o The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid.

An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when Processing Site equals "E" (Austin) and Form 2350 is present,
OR
When the Processing Site equals "E" and at least one of the following is present: Forms 56, 9465, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.

See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.

OR

When the Processing Site equals "E" and Form 4868 is present, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession, or Taxpayer abroad box is checked, or 1040NR Filer with no wages subject to U.S. Income Tax withholding box is checked"

See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.

- 0030 o A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.
- o An Authentication Record must be present with Form 56, 2350, and 9465.
- o An Authentication Record must be present with Form 4868 with a Form Payment.
- o For Form 4868, if an Authentication Record is present, then a Form Payment must be present.

- 0031 o The Document Sequence Number (SEQ 0007) must be numeric.

- 0032 o The Declaration Control Number (SEQ 0008) must be numeric.

- 0033 o Fields on a record must NOT be longer than specified in Section 7 Record Layouts.

- 0034 o For each record, significant data must be present following the Record ID.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0035 o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.

0044 o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.

0045 o The number of occurrences for tax documents cannot exceed the number specified in Part 3, Attachment 2.

The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.

0060 o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

0061 o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.

0062 o The first two digits of the Declaration Control Number must be zeros.

0064 o The Year Digit of the DCN must be "2".

0071 o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.

(See Part 1, Attachment 9 for the valid range of SSN/ITIN).

0167 o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.

0168 o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.

0172 o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0304
- o If Form Payment is for an extension payment the Primary Taxpayer Signature (SEQ 0035) of the Authentication Record must be present and numeric.
 - o If Spouse's SSN for Form 2350 (SEQ 0060) or Form 9465 (SEQ 0040) is present and Form Payment is present, the Spouse Signature (SEQ 0340, SEQ 0400) must be present.
 - o The Taxpayer Signature must be present for Form 2350 (SEQ 0330) and Form 9465 (SEQ 0380), unless Other Than Taxpayer (SEQ 0350) is present.
 - o The Spouse Signature must be present for Form 2350 (SEQ 0340) or Form 9465 (SEQ 0400) if Spouse SSN is present (SEQ 0060, SEQ 0040).
 - o If Name of Preparer Other Than Taxpayer (SEQ 0350) is present, Preparer Signature Date (SEQ 0355) must be present.
- 0305
- o Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350.
- 0306
- o Form 56 - If the Address Indicator (SEQ 0120) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0120) is equal to "3", the foreign address fields must be significant.
 - o **Form 2350 - If the Address Indicator (SEQ 0150) is equal to "1", "2", or Blank, the address fields for Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and Zip Code (0100) must be significant. If the Address Indicator (SEQ 0150) is equal to "3", the address fields for Street Address (SEQ 0070), Foreign Country Name (SEQ 0110), and either City (SEQ 0080) or Foreign Province/County (SEQ 0120) must be significant.**
- Form 4868 - If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank",
- o the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (SEQ 0080) is equal to "3", the foreign address fields must be significant.
- Form 4868 - If the Address Indicator (SEQ 0080) is equal to "Blank" the domestic address fields must be significant.
- o
- Form 9465 - If the Address Indicator (SEQ 0095) is equal to "1" "2", or "Blank" the domestic address fields must be
- o significant. If the Address Indicator (SEQ 0095) is equal to "3", the foreign address fields must be significant.
- 0307
- o For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0310 ○ Form 4868 and Form 2350 must be received no later than **April 17, 2012** and retransmitted forms must be received no later than **April 22, 2012**. Note: Form 4868 for Taxpayers Out of the Country must check "box 8" and Form 4868 and Form 2350 must be received no later than June 15.

- 0311 ○ Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than **June 15, 2012** and retransmitted forms must be received no later than **June 20, 2012**.

- 0312 ○ If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.
 - If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.
 - If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.
 - If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.
 - For Forms 2350, 9465, and 56, if Primary, Secondary, Decedent, or Fiduciary, names contain an ampersand.

- 0313 ○ The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.
 - The Tax Type Code of Form Payment (SEQ 0070) is a required Field.
 - Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.

- 0315 ○ The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

- 0316 ○ The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

- 0317 ○ RESERVED

- 0318 ○ For Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.
 - For Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.
 - Form Payment - The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0319 RESERVED
- 0320 ○ The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes and less than \$100 million (i.e., \$99,999,999 or less).
 - If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0150).
 - For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5 (SEQ 0270).
- 0321 ○ For Form 2350, Line 4 (SEQ 0220 through SEQ 0250) must be significant.
 - Country Code (SEQ 0255) must be significant and equal a valid Country Code.
- 0322 ○ RESERVED
- 0323 ○ When Date of Death (SEQ **0260**) of Form 56 is present, then Year cannot be equal or later than processing year. |
- 0324 ○ **The Form 1040, 1040A, or 1040EZ Checkbox (SEQ 0296) must be significant for Form 56.** |
- 0325 ○ **RESERVED** -|
- 0326 ○ The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.
- 0327 ○ The Preparer Name (SEQ 0350 for Form 2350) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.
- 0328 ○ The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.
- 0329 ○ RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0395
- o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).
 - o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).
 - o The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).
 - o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).
- 0396
- o The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part 1, Section 6 for optional Routing Transit Number Validation.
 - o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.
 - o The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".
- 0397
- o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 2012, when a domestic/US Possession payment is present.
 - o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2012 when a foreign payment is present.
 - o The requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).
 - o **The Requested Payment Date cannot be prior to the current processing date minus five days for retransmitted rejected timely filed payments.**
- 0490
- o When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.

Note: If the Transmission is sent to the Fresno Processing Site and the post mark date is populated after midnight, the transmission will reject.

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ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0491 o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).
- 0603 o ERC 0603 - The Primary SSN (FORM PAYMENT SEQ 0010, Form 4868 SEQ 0090), Taxpayer's SSN (Form 9465 SEQ 0020, or Form 2350 SEQ 0030) of the Electronic Transmitted Document (ETD) is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.
- 0604 o The Secondary SSN (FORM PAYMENT SEQ 0020), Spouse SSN (Form 9465 SEQ 0040, Form 4868 SEQ 0100) or Spouse's SSN (Form 2350 SEQ 0060) of the Electronic Transmitted Document is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.
- 0668 o Self-Select PIN Program - Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.
- 0669 o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.
- 0670 o When the PIN Type Code (SEQ 0008) of the Authentication Record is "S", the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.
- 0671 o When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.

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ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0674 ○ Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Taxpayer Signature (SEQ 0330) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then Primary Taxpayer Signature (SEQ 0035) of Authentication Record must be numeric and greater than zeros.
- Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication
- Record is "S" or "O", then, Taxpayer Signature (SEQ 0380) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 0675 ○ Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse Signature (SEQ 0340) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.
- Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then Spouse Signature (SEQ 0065) of Authentication Record must be numeric and greater than zeros.
- Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse Signature (SEQ 0400) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 0677 ○ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.
- 0678 ○ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.
- 0679 ○ When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020), Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) of Authentication record must match with IRS Master File.
- 0680 ○ When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) , Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) of Authentication record must match with IRS Master File.

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- 0681 ○ Form 2350 and 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present on the Authentication Record.
- Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.
- 0682 ○ Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0340) is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.
- Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0400) is present on the Form, the, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.
- Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

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ERROR REJECT CODE (ERC) DESCRIPTIONS

- 0697 o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.
 - 0698 o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.
 - 0699 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).
 - 0806 o Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".
 - 0822 o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
 - 0823 o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.
- 0824 o TRANA Record A (TRANA) - Transmitter EFIN must be (SEQ 0110) Present.
 - 0825 o TRANA Record A (TRANA) - Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).
 - 0840 o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).
 - 0900 o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 2350 or 4868 for the current tax year.
 - 0999 o If more than 96 reject conditions are identified, the last Reject Code will be "0999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 56	01
Form 2350	01
Form 4868	01
Form 9465	01
PMT	01
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

<u>Document</u>	<u>Record Number</u>
Form 56	56
Form 2350	50 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number