



FILE SPECIFICATIONS, VALIDATION
THE ELECTRONIC FILING PROGRAM
CRITERIA AND RECORD LAYOUTS FOR
FORM 1041
U.S. INCOME TAX RETURN FOR ESTATES
AND TRUSTS
FOR TAX YEAR 2011



INTERNAL REVENUE SERVICE



**FILE SPECIFICATIONS, VALIDATION
THE ELECTRONIC FILING PROGRAM
CRITERIA AND RECORD LAYOUTS FOR
FORM 1041
U.S. INCOME TAX RETURN FOR ESTATES
AND TRUSTS
FOR TAX YEAR 2011**

INTERNAL REVENUE SERVICE



The IRS Mission

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

SECTION A

ELECTRONIC FILING SYSTEM:.....Pages 4 - 129

SECTION B

EMS DATA COMMUNICATIONS:.....Pages 1 - 174

SECTION C

RECORD SPECIFICATIONS:.....Pages 1 - 281

SECTION A

TABLE OF CONTENTS

<u>SUBJECT</u>	<u>PAGE</u>
Introduction	7
General Information for Tax Year 2011	8
Important Items to Remember	9
Significant Changes for Tax Year 2011	10
Most Frequent Filing Errors	19
SECTION 1 GENERAL INFORMATION	
.01 Forms, Schedules and Statements Accepted Electronically	22
.02 Forms and Schedules That Maybe Sent in Multiples	25
.03 Transmitting Multiple Forms and Schedules	25
.04 Remittances	26
.05 Fed/State Filing	27
SECTION 2 TRANSMISSION FILE FORMAT	
.01 General Description	28
.02 Fixed and Variable Length Options	31
SECTION 3 FILE FORMAT	
.01 General Description	34
.02 Return Sequence Order	36
.03 Fixed Length Option	37
.04 Variable Length Option	38
SECTION 4 TYPES OF RECORDS	
.01 Transmission Record	40
.02 Tax Return Record	40
.03 Schedule Record	40
.04 Form Record	40
.05 Statement Record	41
.06 Schedule K-1 Statement Record	43
.07 Preparer Note Election	43
.08 Election Explanation	44
.09 Regulatory Explanation	44
.10 Summary Record	44
.11 Recap Record	44

SECTION A

TABLE OF CONTENTS, continued..

		<u>PAGE</u>
SECTION 5 TYPES OF ACCEPTABLE CHARACTERS, ETC.		
.00	Name Controls In General	46
.01	Alpha	49
.02	Numeric	49
.03	Alpha-numeric	50
.04	Addresses	51
.05	City	51
.06	State	52
.07	Zip Code	52
.08	Street Address Abbreviations	53
.09	Postal Service State Abbreviations	54
.10	APO/FPO ZIP Codes	56
.11	Foreign Country Code	57
SECTION 6 ACKNOWLEDGMENT “ACK” FILE FORMAT		
.01	Acknowledgment File Components	64
.02	Receiving The Acknowledgment File	66
.03	Acknowledgement File Record Layouts	68
.04	Examples of Acknowledgement (ACKS) Records	71
SECTION 7 EFS TRANSMISSION VALIDATION		
.01	EFS Transmission Validation Criteria	72
SECTION 8 VALIDATION OF PAYMENT RECORD		
.01	Payment Record Validation Criteria	74
SECTION 9 VALIDATION OF FORMS AND SCHEDULES		
.01	General Validation Criteria (All forms and Schedules)	75
.02	Summary Record Validation Criteria	98
.03	Consistency Checks Validation Criteria	105

SECTION A

TABLE OF CONTENTS, continued..

SECTION 10 FEDERAL/STATE REQUIREMENTS		<u>PAGE</u>
.01	General Description	126
.02	Return Sequence Order	128
.03	Length Options	128
.04	Record Types	128
.05	Acknowledgment Report	128
.06	Record Layouts	128
.07	Rejection Codes	129

INTRODUCTION

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

The testing process, known as **Business Acceptance Testing (BATS)** is discussed in detail in Publication 1437.

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

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

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

Write to:

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

GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2011

1. **EFFECTIVE DECEMBER 05, 2011**, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (**BATS**) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.

NOTE: BATS WILL END SEPTEMBER 30, 2012.

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

3. **EFFECTIVE JANUARY 23, 2012**, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2011 ESTATE AND TRUST INCOME TAX RETURNS ELECTRONICALLY.

NOTE: PRODUCTION FILING WILL END OCTOBER 15, 2012.

THE LAST DAY TO RETRANSMIT REJECTED RETURNS IS 10/20/12.

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

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

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

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

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

9. DATA TRANSMISSION

NOTE:

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

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (***) , MUST CONTAIN POSITIVE AMOUNTS.
2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (**) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (LEFT JUSTIFIED), BLANKS OR ZEROS.
3. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
5. A FIELD NUMBER PRECEDED BY AN "*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
6. FIELDS WITH EITHER an "@" or an "*" SIGN ARE THE ONLY FIELDS THAT ARE ALLOWED STATEMENT RECORDS.
7. FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.
9. **NOTE: To avoid your transmission and return from rejecting, assure that:**
 - No brackets are in the record Identification
 - Sequence numbers are in the correct order
 - Employer Identification Numbers are with the appropriate return
 - Summary Record is correct (matching the number of returns)

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

RECORD LAYOUT CHANGES

1. SCHEDULE C

- Added Fields 0132, 0133, 0135, 0136, 0137, and 0138.
- Revised Field 0140 as follows: Length equals 12 and description equals “N or Blank”

2. SCHEDULE C-EZ

- Added Fields 0072, 0073, 0075, 0076, 0077, and 0078.

3. SCHEDULE E

- Added Fields 0015, 0025, 0042, 0062, 0082, 0105, 0115, 0125, 0135, 0145, 0155, 0165, 0560, 0570, 0580.
- Changed length and/or Field Description of Fields: 0010, 0020, 0040, 0060, 0070, 0080, 0085, 0090, 0100, 0110, 0120, 0590, 0630, 0670, 0710, 0750, 0760, 0770, 0780.
- Deleted Fields: 0075, and 0800 through 0980

* Line/Form References were revised as necessary.

4. SCHEDULE F

- Added Fields: 0090, 0095,, 0100, 0105, 0115, 0118, 0145, 0285, 0295, 0297, 0733, 0736, 0785, 0875, 0895.
- Deleted Field: 0290

5. SCHEDULE H

- Deleted Field 0130, and 0140.

6. FORM 1116

- Added Fields 1057 and 1058.

7. FORM 3468

- Deleted Fields 0550, 0555, 0560, 0565, 0570, 0575.

8. FORM 3800

- This form has been completely redesigned as follows:
- The credits previously reported in Part I, page 1 are now in Part III, page 3.
- The passive activity limit and carryover amounts for all general credits are now reported on Form 3800.
- Credits from flow-through entities must now include the EIN of the entity.
- Changed the Description of Field 0605 to: Range 0000000 – 9999999.
- Refer to the Record Layouts in Section C for detailed information.

NOTE: Additional Validation changes are still being developed and will be provided in the final draft later this year.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

RECORD LAYOUT CHANGES, continued.

9. FORM 4684

- Deleted Fields 0470, 0472, 0474, 0490 and 0540.

10. FORM 5884

- Deleted Fields 0130, 0135, 0140, 0150, 0160, 0165.
- Revised Field Identification of Field 0110.

11. FORM 5884-B

- This is a new Form for the 1041 e-File program. Refer to the Record Layouts in Section C for detailed informaton.

12. FORM 6478

- Deleted Fields 0080, 0095, 0105, 0115, 0125, 0135.

13. FORM 8082

- Deleted Fields 0035, 0040, 0055, 0140.

14. FORM 8586

- Deleted Fields 0280, 0285, 0290, 0300, 0305, 0315, 0325, and 0335.

15. FORM 8820

- Created a new Page 2. See the Record Layouts in Section C for details.

16. FORM 8938

- This is a new Form for the 1041 e-File program. Refer to the Record Layouts in Section C for detailed information.

17. SUMMARY RECORD

- Change the Description of Field 0202 to: Range 0000000 – 9999999 of Form 3800.
- Added new Fields 0288 and 0289 to count occurrence of Form 5884-B.
- Added new Field 0344 to count occurrence of Form 8820, page 1.
- Added new Field 0345 to count occurrence of Form 8820, page 2.
- Deleted Field 0346.
- Re-sequenced field 0355 as new field 0351, retaining all current specifications of field 0355 of Form 8938.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

RECORD LAYOUT CHANGES, continued.

17. Summary Record, continued.

- Added new Field 0352 with a length of 1 and a Field Description of "Range(0-8) of Form 8938.
- Added new Field 0353 with a length of 1 and a Field Description of "Range (0-8) of Form 8938.
- Revised Field Description of Form 5884-B, Page 2, Field 305 as follows: Range (0000001 – 9999999).
- Revised Field Description of Summary Record field 0289 , 5884-B Page 2 as follows: Range (0000001 – 9999999).

See next page for changes to Reject Codes.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

VALIDATION CHANGES

<u>REJECT CODE</u>	<u>CHANGE</u>
041	This is a new Reject Code to validate the size of State Attachment E.
083	Payment Record: Updated Field 0080 to equal 2012, and the month and day must be present and be in a valid range: Month=01-12, Day=01-31.
124	Added Form 8820, page 2, and Form 5884-B, pages 1 and 2. Added Form 8938, page 1 and 2 optional (should follow Form 8896)
148	Added Form 8938, page 1, Field 0005.
149	This is a new reject code to validate pages 2 of Forms 5884-B, 8820, and page 3 only of Form 3800.
150	Deleted Form 8820, Field 0105. Deleted Form 5884-B, Field 0305. Added Form 8938, page 2, Field 0425.
164	Added Form 8820, Field 0103. Added Form 5884-B, Fields 0003 and 0302. Form 3800: Based on the new Record Layout, added Fields 0303, 0603. Added Form 8938, page 1, Field 0003. Added Form 8938, page 2, Field 0423
192	Added Form 8820, Fields 0130, 0160, 0190, 0220, 0250, 0280, 0310, 0340, 0370, 0400, 0430, 0460. Added Form 8938, page 1, Fields 0050, 0060, 0330, and 0340.
246	Revised validation to require that BOTH fields 0095 and 0097 (Form 1041) be significant when Field 0110 is equal to .b (.blank).

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

VALIDATION CHANGES, continued....

REJECT

CODE

270

CHANGE

Schedule C: Added Fields 0137, 0138 and 0140.
Schedule C-EZ: Added Fields 0077, 0078, and 0080.

Schedule E: Added Fields 0135, 0145, 0155, 0165, 0570, 0580, 0590, 0630, 0710, 0730, 0750, 0760, 0770, 0780.
Deleted Fields 0100, 0110, 0120, 0800 – 0980.

Form 1116: Added Field 1058.
Deleted Field 1064

Form 3468: Deleted Fields 0550, 0555, 0560, 0565, 0570, 0575.

Form 3800: Added the following fields to this validation check.
Page 1: 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190, 0200, 0210, 0220, 0230.

Page 2: 0310, 0320, 0330, 0340, 0350, 0355, 0360, 0365, 0370, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0460, 0470, 0480, 0490.

Page 3: 0700, 0740, 0760, 0840, 0860, 0880, 0900, 0920, 0940, 1220, 1240, 1260, 1270, 1310, 1330, 1350, 1370, 1450, 1510, 1520, 1530.

Form 5884: Deleted Fields 0130, 0135, 0140, 0150, 0160, 0165.

Form 5884-B: Added all Numeric fields (N) with a length of 12.

Form 6478: Deleted Fields 0080, 0095, 0105, 0115, 0125, 0135.

Form 8586: Deleted Fields 0280, 0290, 0300, 0315, 0325, 0335.

Form 8938: Added Form 8938, page 1, Fields 0210 and 0405.
Added Form 8938, page 2, Fields 0650, 0680, 0710, 0740, 0770, 0800, 0830, 0860, 0890, 0920, 0950, 0980, 1010 and 1040.

Form 8941: Deleted Fields 0240 – 0280.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011**

VALIDATION CHANGES, continued....

<u>REJECT CODE</u>	<u>CHANGE</u>
272	Schedule E: Deleted Fields 0930, 0940, 0950, 0970.
273	This Reject Code was previously not included in Publication 1438. Added Form 1116, Field 1057. Form 1116: Deleted Field 1062
282, 290,	Form 8586, Deleted Fields *0285, *0305. Form 3800: Field @0045.
300	Added Form 8938, page 1, Field *0285. Added Form 8938, page 2, Field *1170.
313	Deleted.
318	Schedule E: Deleted Fields 0750 – 0780. FORM 3800: Added Fields: @0495, 0710, 0720, 0770, 0780, 0790, 0800, 0810, 0820, 0950, 0960, 0970, 0980, 0990, 1000, 1010, 1020, 1030, 1040, 1050, 1060, 1070, 1080, 1090, 1100, 1110, 1120, 1130, 1140, 1150, 1160 1160, 1170, 1180, 1190, 1200, 1280, 1290, 1380, 1390, 1400, 1410, 1420 1430, 1460, 1470, 1480, 1490. Form 1116: Added Fields 1062 and 1064.
322	Schedule C: Added Fields 0132, 0133, 0135, 0136. Schedule C-EZ: Added Fields 0072, 0073, 0075, and 0076. Deleted Fields 0080. Schedule E: Added Fields 0010, 0015, 0020, 0025, 0110, 0125. Deleted Fields 0070, 0075, 0080, 0085, 0090. Form 8082: Deleted Fields 0035, 0040, and 0055. Form 4684: Deleted Fields 0470, 0474. Added Fields 0090, 0095, 0100, 0105, 0733, 0736 Form 3800: Added Fields 0610, 0620, 0630, 0640, 0650, 0660, 0670, 0680, 0685.

SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011

VALIDATION CHANGES, continued....

<u>REJECT CODE</u>	<u>CHANGE</u>
396	Revised reject code: If the count for Form 8824, Page 2, on the Summary Record (Field, #0351) is not equal to the IRS count for Form 8824, Page 2, records within the return.
410	Replaced Field 0346 with Field 0344.
411	This is a new reject code to count Form 8820, page 2.
456, 457	This is a new reject code to count Form 5884-B, pages 1 and 2.
463	This is a new reject code to count Form 8938 Page 1 records within the return. The reject code will read as follows: "If the count for Form 8938, Page 1 on the Summary Record, (Field # 0352) is not equal to the IRS count for Form 8938, page 1 records within the return."
464	This is a new reject code to count the number of Form 8938 Page 2 records within the return. The reject code will read as follows: If the count for Form 8938, Page 2, on the Summary Record, (Field #0353) is not equal to the IRS count for Form 8938, Page 1 records within the return."
500	Replaced Form 3800, Field 0020 with Field 0700.
501	Deleted.
502	Deleted.
504	Deleted.
505	Deleted.
507	Deleted.
511	Replaced Form 3800, Field 0130 with Field 0840.
512	Replaced Form 3800, Field 1140 with Field 0160.
513	Replaced Form 3800, Field 1030 with Field 0080.

SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2011

VALIDATION CHANGES, continued....

<u>REJECT CODE</u>	<u>CHANGE</u>
515	Deleted.
520	This is a new reject code to validate that only one of the following fields are significant per occurrence of Page 3, Form 3800, and to require one of the following fields is significant per each occurrence of Form 3800, Page 3: Fields: 0610 or 0620 or 0630 or 0640 or 0650 or 0660 or 0670 or 0680 or 0685.
521	This is a new reject code to validate Form 3800, Part III, Boxes A-I.
523	This is a new reject code to require the correct sequencing of multiple Form 3800, Page 3, as below: Note: Going in the following Field number order, when the next Field is not encountered, move to the next Field. If a Field occurs out of sequence, reject the return.
524	This is a new reject code to validate the presence of entries in either columns (b) or (c) on each Form 3800, Page 3 or the presence of a credit source form.
554	Deleted.
556	Deleted.
558	Deleted.
559	Deleted.
562	Deleted.
719	Replaced Form 3800, Field 1390 with Field 0490.
595	Created new reject code: Only one of the following fields, 0370, 0380, 0390 and 0400 can equal "X" or field 405 must be greater than 200,000.
758	Deleted Field 0290
800, 817	Deleted these reject codes.

ANNUAL UPDATES

- Updated the following Reject Codes to reflect 2011 or 2012, as appropriate:

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

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

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

Additional changes will be included in the Final publication.

MOST FREQUENT FILING ERRORS

1. When the PIN Type Code, Field 0060, of the Authentication Record equals "P," the following fields must be present: Fiduciary's Signature, Field 0070, Fiduciary's Signature Date, Field 0080, Jurat/Disclosure Code, Field 0090, PIN Authorization Code, Field 0100, and ERO's EFIN/PIN, Field 0110.
(Reject Code 950) Totals errors: 51,684 (Last season 199)
2. IF AUTHENTICATION RECORD IS PRESENT, FIELDS 0080 MUST EQUAL THE PROCESSING YEAR.
(Reject Code 957) Total errors: 51,665 (Last season 805)
3. DUPLICATE RETURNS SUBMITTED.
(Reject Code 128) Total errors: 5,683 (Last season 5,091)
4. LINE NUMBER ON STATEMENT RECORD MUST BE IN CONSECUTIVE ASCENDING NUMERIC SEQUENCE.....
(Reject Code 288) Total errors: 4,143 (Last season 406)
5. The first position of the Name Control (Field #0030) on Form 1041, Page 1 must be valid and left-justified. **VALID CHARACTERS: A-Z (Alpha), 1-9 (Numeric)**
(Reject Code 200) Total errors: 3,451 (Last season 109)
6. DATE FIELDS MUST BE IN VALID FORMAT AND VALID RANGE
(Reject Code 192) Total errors: 3,423 (Last season 325)
7. If the following Field(s) of **Form 1041** contains a significant entry, then the corresponding Field **must** contain "STM nn":
(Reject Code 308) Total errors: 2,607 (Last season 240)
8. STATEMENT RECORD WAS PRESENT BUT "STM nn" REFERENCE WAS MISSING.
(Reject Code 274) Total errors: 2,060 (Last season 944)
17. IF FORM 1041 IS REJECTED, THE PAYMENT RECORD WILL ALSO BE REJECTED.
(Reject Code 084) Total errors: 1,642 (Last season 544)
10. IF THE PAYMENT RECORD IS REJECTED, THE FORM 1041 WILL ALSO BE REJECTED.
(Reject Code 086) Total errors: 1,521 (Last season 490)
11. THE ZIP CODE ON FORM 1041 AND SCHEDULE K-1 MUST BE NUMERIC.
(Reject Code 256) Total errors: 1,520 (Last season 571)

MOST FREQUENT FILING ERRORS, continued.

12. FORM 1041, PAGE 2, FOREIGN TAX CREDIT CLAIMED; AMOUNT MUST BE INCLUDED ON FORM 1116, FIELD #1250.
(Reject Code 714) Total errors: 1,471 (Last season 822)
13. FORM 1041 AND SCHEDULE K-1: NAME LINE 1 CONTAINS INVALID CHARACTERS OR 2 CONSECUTIVE EMBEDDED SPACES.
(Reject Codes 212) Total errors: 1,420 (Last season 829)
14. FORMS OR SCHEDULES NOT FILED IN PROPER SEQUENCE.
(Reject Code 124) Total errors: 1,392 (Last season: 920)
15. Form 1041 cannot be filed before the end of the tax year, i.e. cannot be filed prior to the period entered for Form 1041, Field 0020, (Fiscal Year Ending), except when TRANA, Field 0160 is equal to T.
(Reject Code 100) Total errors: 1,370 (Last season: 256)
16. TAX PERIODS ON 1041 AND SCHEDULE K-1 DON'T MATCH OR 1041 EQUALS CALENDAR YEAR BUT K-1 FISCAL YEAR FIELDS ARE SIGNIFICANT.
(Reject Code 115) Total errors: 1,241 (Last season 1,348)
17. IF A STATEMENT IS REFERENCED, THERE MUST BE A CORRESPONDING STATEMENT.
(Reject Code 276) Total errors: 1,172 (Last season 561)
16. The Name Control (Field #0030) on Form 1041, Page 1, may have a maximum of four characters and a minimum of two characters. Spaces, if applicable, are allowed only in positions three and four.
(Reject Code 204) Total errors: 1,156 (Last season 168)
19. If one of the three (3) fields on the Summary Record is present (Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date (Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone (Field #540).
(Reject Code 490) Total errors: 1,060 (Last season 2)
20. If the payment amount (Field #0060) does not equal the Net Tax Due Amount (Field 0780) of the 1041 tax return.
(Reject Code 082) Total errors: 1,028 (Last season 6)

MOST FREQUENT FILING ERRORS, continued.

21. DISCREPANCY BETWEEN NUMBERS OF K-1'S ON 1041 AND AMOUNT ON SUMMARY RECORD.
(Reject Code 655) Total errors: 990 (Last season 600)

22. FORM 1116: ACCOMPANYING STATEMENT REFERENCE MISSING
(Reject Code 312) Total errors: 987 (Last season 3,716)

23. The Beneficiary's Identifying Number (Field #0180) on the Schedule K-1, Page 1, must be numeric or equal to the literal **"FORM1042S"**.
(Reject Code 174) Total errors: 967 (Last season 232)

SECTION 1 GENERAL INFORMATION

- .01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY**
1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
 2. **Schedule C (Form 1040)** (Profit or Loss From Business)
 3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
 4. **Schedule D (Form 1041)** (Capital Gains and Losses)
 5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
 6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
 7. **Schedule H (Form 1040)** (Household Employment Taxes)
 8. **Schedule I (Form 1041)** (Alternative Minimum Tax – Estates and Trusts)
 9. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
 10. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, Credits)
 11. **Form 1116** (Foreign Tax Credit)
 12. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
 13. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
 14. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
 15. **Form 3468** (Investment Credit)
 16. **Form 3800** (General Business Credit)
 17. **Form 4136** (Credit for Federal Tax Paid on Fuels)
 18. **Form 4255** (Recapture of Investment Credit)
 19. **Form 4562** (Depreciation and Amortization)
 20. **Form 4684** (Casualties and Theft)

**.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY
CONTINUED**

21. **Form 4797** (Sale of Business Property)
22. **Form 4952** (Investment Interest Expense Deduction)
23. **Form 4970** (Tax on Accumulation Distribution of Trusts)
24. **Form 4972** (Tax on Lump-Sum Distributions)
25. **Form 5884** (Work Opportunity Credit, and related Instructions)
26. **Form 5884-B** (New Hire Retention Credit)
27. **Form 6198** (At Risk Limitation)
28. **Form 6252** (Installment Sale Income)
29. **Form 6478** (Credit for Alcohol use as Fuel)
30. **Form 6765** (Credit for Increasing Research Activities)
31. **Form 6781** (Gains & Losses from Section 1256 Contracts and Straddles)
32. **Form 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)
33. **Form 8275** (Disclosure Statement)
34. **Form 8275-R** (Regulatory Disclosure Statement)
35. **Form 8582** (Passive Activity Loss Limitation)
36. **Form 8582** (Worksheets)
37. **Form 8582-CR** (Passive Activity Credit Limitations)
38. **Form 8586** (Low-Income Housing Credit)
39. **Form 8609-A** (Annual Statement for Low-Income Housing Credit)
40. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)

**.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY
CONTINUED**

41. **Form 8820** (Orphan Drug Credit)
42. **Form 8824** (Like Kind Exchanges)
43. **Form 8829** (Expenses for Business Use of Your Home)
44. **Form 8864** (Biodiesel Fuels Credit)
45. **Form 8874** (New Markets Credit)
46. **Form 8881** (Credit for Small Employer Pension Plan Startup Costs)
47. **Form 8882** (Credit for Employer-Provided Childcare Facilities and Services)
48. **Form 8886** (Reportable Transaction Disclosure Statement)
49. **Form 8896** (Low Sulfur Diesel Fuel Production Credit)
50. **Form 8938** (Statement of Specified Foreign Financial Assets)
51. **Form 8941** (Credit for Small Employer Health Insurance Premiums)
52. **Payment Record Electronic Funds Withdrawal** (Direct Debit) Payment Record.
53. **Authentication Record**
54. **Statement (“STMbnn”)** Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.
55. **Optional Preparer Records**
 - Preparer’s Note
 - Election Explanation
 - Regulatory Explanation
56. **Schedule K-1 (Form 1041)** Statements (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
57. **Summary Record**
58. **State Return Record** (NY only)

.02 MULTIPLE FORMS AND SCHEDULES

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

FORMS

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

SCHEDULES

1. SCHEDULE C
2. SCHEDULE C-EZ
3. SCHEDULE E
4. SCHEDULE E
5. SCHEDULE F
6. SCHEDULE H
7. SCHEDULE J
8. SCHEDULE K-1
9. STATEMENT RECORDS

.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES

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

.04 REMITTANCES

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

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

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

NEW PAYMENT VOUCHER!

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

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

.05 FED/STATE RETURNS

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

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

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

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

How to Transmit

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

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

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

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

SECTION 2 TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the acknowledgment transmission containing information about the previous transmission session, if an acknowledgment file exists.
 - c. Then, the return record transmission may commence. The return record transmission will consist of 1) TRANA and TRAN B records, 2) some number of logical return records, and 3) a RECAP Record.
3. All return records must be in ascending order by Return Sequence Number (RSN).
4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
5. Every record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., **CR** or **LF** may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

SECTION 2 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Section 11 Record Layouts.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule, form, or line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1041 Page 1 – 2;
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - Authentication Record (unless the paper signature Form 8453-F is used)
 - Statement Records;
 - Summary Record.
12. Schedule, Form, and Statement Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).

SECTION 2 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

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

SECTION 2 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

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

1. Fixed Length Option (Fixed Format)

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

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

a. Alphanumeric Fields - Fixed Format

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

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

b. Numeric Fields - Fixed Format

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

SECTION 2 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

2. Variable Length Option (Variable Format)

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

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

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

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

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

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

SECTION 2 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options (Continued)

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

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

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

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

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

d. Statement and Summary Records - Variable Format

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

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

SECTION 3 FILE FORMAT

.01 GENERAL DESCRIPTION

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

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

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

- (2) Every logical record must have as its last significant byte the Record Terminus Character ("#").
- (3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length shown on the Form/schedule in Section 11).

The following data structures are acceptable:

1. Variable Length, unblocked records
2. Variable Length, blocked records
3. Fixed Length, unblocked records

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

- (4) Files must not contain more than 500 Form 1041 tax returns in a single transmission when using a dial-up connection.
- (5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The record after the Summary Record of a transmitted file is the RECAP Record, which provides a total return count (Field #0030) which is compared to the IRS computer count. The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

SECTION 3 FILE FORMAT

.01 GENERAL DESCRIPTION – (Continued)

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

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

SECTION 3 FILE FORMAT

.02 RETURN SEQUENCE ORDER

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

- (1) Transmission (TRANA and TRANB) Record (REQUIRED)
- (2) Form 1041Return (RET) Record Pages 1 and 2 (REQUIRED)
- (3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.
- (4) Form (FRM) Records - must be transmitted in ascending numeric sequence.
- (5) Payment Record
- (6) Authentication Record
- (7) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.
- (8) Preparer Note Explanation
- (9) Election Explanation
- (10) Regulatory Explanation
- (11) Schedule K-1 (Form 1041) Records - must be transmitted in ascending numeric sequence.
- (12) Schedule K-1 (Form 1041) Statement (Stmb99) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1.
- (13) State Record (Optional)
- (14) Summary Record (REQUIRED)
- (15) RECAP Record (REQUIRED): The end of a logical transmission will be signaled by the literal "RECAPb" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

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

SECTION 3 FILE FORMAT

.03 FIXED LENGTH OPTION (Fixed Format)

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

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

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

(1) Alphanumeric Fields - Fixed Format

- (a) Left-justify the field with trailing blanks.
- (b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

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

(2) Numeric Fields - Fixed Format

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

SECTION 3 FILE FORMAT

.04 VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. However, certain records within a return **must be** submitted in Fixed Length format. Those records are:

Authentication Record, TRANA, TRANB, Statement Record, Summary, RECAP Record, Preparer Note, Election Explanation and Regulatory Record.

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

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

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

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

- (2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).
- (3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.
- (4) For Variable Length Records the following data field conventions must be followed:
Alphanumeric Fields - Variable Format
 1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.
 2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.Numeric Fields - Variable Format
 1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

SECTION 3 FILE FORMAT

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

2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.
4. Data is "butted up" (or concatenated) to field identifier with no intervening spaces.

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

(5) Statement and Summary Records - Fixed Format

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

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

See SECTION 4 for Statement Record information.

SECTION 4 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

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

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

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

.03 SCHEDULE RECORD

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

.04 FORM RECORD

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

SECTION 4 TYPES OF RECORDS

.05 STATEMENT RECORD - (STMnnn)

- (1) Statement Records are the series of records after Returns, Schedules, Forms and Payment Record (if applicable), and can be used only where the Record Layout specifies "**STMbnn**". Statement Records are only used WHEN:
 - a. The number of data items exceeds the number that can be contained in the Field provided on the electronic form or schedule. Data must be provided on a separate Statement (STM) Record; or
 - b. A statement of explanation is necessary under certain conditions (REQUIRED)
- (2) An optional statement (marked with an asterisk '*' sign in the record layout) or a required statement (marked with a commercial at sign '@' in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.
- (3) All Statement Records must be in Fixed Format.
- (4) The first 55 characters of a statement record are a combination of specific data and reserved fields. The record begins as: 0136, followed by ****. The total bytes for each line must equal 136.
- (5) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.
- (6) The Data Record field begins at position 56 and continues for 80 positions through position 0135. All 80 positions must be populated. The record concludes at position 0136 with the Record Terminus character.
- (7) Each Statement Record is given a sequential number from 01-96. Statement References 97, 98, and 99 are for Schedules D,J, and K-1, respectively. See Reject Code 296. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.
- (8) Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

SECTION 4 TYPES OF RECORDS

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

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

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

SECTION 4 TYPES OF RECORDS

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

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

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

Example: (STM099)

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

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

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

.07 PREPARER NOTE EXPLANATION

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

SECTION 4 TYPES OF RECORDS

.08 ELECTION EXPLANATION

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

.09 REGULATORY EXPLANATION

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

.10 SUMMARY RECORD (REQUIRED)

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

.11 RECAP RECORD (REQUIRED)

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

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

SECTION 5 TYPES OF ACCEPTABLE CHARACTERS, ETC.

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

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

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

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

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

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

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

We encourage you to participate in BATS testing to ensure your returns reflect the correct EIN/Name Control match when you file your production returns. BATS testing begins December 6, 2010.

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

SECTION 5 NAME CONTROL, continued

.00 Name Controls in General:

- The Name Control consists of up to four alpha and /or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control must have a minimum of two but no more than four characters.
- **Note:** Do not include “dba” (doing business as) or “fbo” (for benefit of) as part of the Name Control.

Business Name Control Valid Characters

- Alpha (A – Z)
- Numeric (0 – 9)
- Hyphen (-)
- Ampersand (&)

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

SECTION 5 NAME CONTROL, continued

Special Name Control Rules

- If the organization name control contains the name of an individual and the words “Trust” and “Fund” are both present; apply the trust name control rules. See item a. below.
- When the organization name contains the name of a corporation and the words “Trust” and “Fund” are both present; apply the corporate name control rules. See item b. below.

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

SECTION 5 NAME CONTROL, continued

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

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

SECTION 5 TYPES OF CHARACTERS

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

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

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

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

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

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

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

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

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

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

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

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

EXAMPLE: **nnnnnbbbbbbb**
 nnnnnnnnnbbb
 nnnnnnnnnnnn

SECTION 5 TYPES OF CHARACTERS – (Continued)

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

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

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

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

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

- (1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank () - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than
- (2) Special Delimiters - Only used to delimit:
Field numbers - Brackets - Left ([), Right (]);
Beginning of Record - asterisk (****)
End of Records - Pound Sign (#)
- (3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

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

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

SECTION 5 TYPES OF CHARACTERS – (Continued)

04. ADDRESSES

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

EXAMPLES

ENTER AS

South Court Street

S COURT ST

Circle Drive

CIRCLE DR

Lane Building

LANE BLDG

Northeast Street

NORTHEAST ST

Third Street

THIRD ST

3 Ave.

3RD AVE

2. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
3. Always add st, nd, rd, th, to a numbered street or avenue.

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

4. Enter 1/2 as 1/2 (no blanks).
5. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.
(See Exhibit for list of valid APO/FPO City/State/Zip Codes).
6. When it is necessary to abbreviate the street address data, see Section 1 for the recommended abbreviations.

05. CITY

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

SECTION 5 TYPES OF CHARACTERS – (Continued)

Special Cases for Special Fields – (Continued)

.06 STATE

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

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

.07 ZIP CODE

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

SECTION 5 TYPES OF CHARACTERS – (Continued)

.08 STREET ADDRESS ABBREVIATIONS

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

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

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

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

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

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

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

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

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

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

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

.11 Foreign Country Code Table

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

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

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

Foreign Country Code Table, continued.....

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

Foreign Country Code Table, continued.....

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

Foreign Country Code Table, continued.....

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

Foreign Country Code Table, continued.....

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

Foreign Country Code Table, continued.....

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

Foreign Country Code Table, continued.....

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

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

.01 ACKNOWLEDGEMENT FILE COMPONENTS

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File should be retrieved and reviewed before sending a subsequent transmission containing the same return(s) to avoid unnecessary rejects.
2. If the entire transmission is rejected **by the Unisys programs**, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a “**T**” in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.
 - c. The RECAP Acknowledgement Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.
3. If the **transmission is accepted**, the Acknowledgement File will contain the following:
 - a. An Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - b. Next, the RECAP Acknowledgement Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.
 - c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

.01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

4. The acknowledgement of a Trust or Estate return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgement Key Record Layout for the Values of the Acceptance Code.
 - b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.
5. Any tax return with an “**A**” in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.
6. If an ACK KEY Record contains a “**R**” in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.
7. If an ACK KEY Record contains a “**D**” in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.
8. **Up to 96 three-digit Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code “999” is generated if more than the maximum number of reject conditions (96) are identified.
9. Error Reject Codes and references to validation criteria related to the errors are listed in SECTION 7. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the e-Help Desk for assistance at (866) 255-0654.

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE

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

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

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

TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.
3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the e-Help Desk for assistance at (866) 255-0654.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number.
Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.
5. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.
6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgment Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgment File.

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE – (Continued)

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

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

2. ACK Error Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

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

.04 EXAMPLES OF ACKNOWLEDGMENT “ACK” RECORDS

1. Example of Accepted Refund Return:

0120****TRANAb123456789EFILEbINCbbPREPARER'S
AGENTbB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120****TRANBb1
234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb
bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbb001X410000011
999001032010001bbbbbbbbbbbbbbAbbb2003020172265032006942bb00NY0000000000
001PYMTbRQSTbRCVDbbb#0120****RECAPbbbbbbbbbbbbbbbbbb00000719990010320
10000070000000000000bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.
6789#

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

0120****TRANAb123456789EFILEbINCbbPREPARER'
SbAGENTB20030201999001103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120****TRANBb
1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbb001X4100000
21999001032010001bbbbbbbbbbbbbbRbbb2003020172265032006952bb01NY00000010
000000PYMTbRQSTbRCVDbbb#0120****ACKRbb4100000020000022bbFRMbbb104
1bbPG01b0000001009022400000022THEbSTREETbADDRESSbMUSTbBEbSIGNIFIC
ANTbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbbbb00000719990010320100000600
0000000001bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.8889#

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

0120****TRANAb123456789EFILEbINCbbPREPARER
'SbAGENTB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120****TRANB
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201b
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120****ACKbbb001X41000
00031999001032010001bbbbbbbbbbbbbbTbbb2003020172265032006952bb01NY00000
010000000PYMTbRQSTbRCVDbbb#0120****ACKRbb4100000030000002bbTRANB
bbbbbbbbbbbbbb0000001000000200000001AbDUPLICATEbTRANSMISSIONb(TRANA)
bISbNOTbALLOWEDb#0120****RECAPbbbbbbbbbbbbbbbbbb000007199900103201000
00000000000000000000bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.56
89#

SECTION 7 EFS TRANSMISSION VALIDATION

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

.01 EFS TRANSMISSION VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

The following conditions will reject returns within a transmission:

- 002** A duplicate Transmission (TRANA) is not allowed.
- 012** If TRANA, Field #0160 equals T, TRANA Field #0050 (transmission date) may be either 2011 or 2012. If on TRANA, Field #0160 equals P, TRANA Field #0050 must be 2012 only.
- 032** If the Field Number does not exist.
(Variable Length Data Only)
- 034** If Record ID or TYPE or Page Number are not valid on all records within the return.
(Fixed and Variable Length Data)
- 040** If record has an invalid record length
(Fixed Length Data Only)
- 041** The record length has exceeded the maximum allowed size of 4845.
- 042** If record is missing the Record Terminus Character (#).
(Fixed and Variable Length Data)
- 044** Byte count not numeric.
(Fixed and Variable Length Data)
- 048** First character after Record-Control-Information (position 3) is not “[“ or “#”.
(Variable Length Data Only)
- 050** **If a delimiter character (#) is found within the Record- Control-Information (First 42 characters).** (Variable Length data only)

REJECT VALIDATION CRITERIA CODE

- 052** Field Number is not four characters in length, or missing right bracket.
(Variable Length data only)
- 054** Unmatched Left bracket ("[" found.
(Variable Length data only)
- 056** Duplicate Field Number
(Variable Length data only)
- 058** Data too large for field
(Variable Length data only)
- 060** Missing data
(Variable Length data only)
- 062** Unmatched right bracket ("]" found
(Variable Length data only)
- 064** The Field Number is for data within Record-Control-Information.
(Variable Length data only)

SECTION 8 VALIDATION OF PAYMENT RECORD

.01 PAYMENT RECORD VALIDATION CRITERIA

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

REJECT VALIDATION CRITERIA CODE

- 066** If the Payment Ein (Field #0003) does not match the data from the 1041 EIN (Field #0003) tax return record.
- 068** If the daytime telephone number (Field #0090) does not contain ten (10) numeric characters or contain all zeros.
- 070** If the RTN (Field #0030) is not all numeric.
- 072** If the first two characters of the RTN (Field #0030) are not in the valid range "01-12 or 21-32".
- 074** If the RTN (Field #0030) is not present on the Financial Organizational Master file.
- 076** The Bank Account Number (Field #0040) may not be blank or contain other than the allowed values.
Valid Values: A-Z; 0-9; or "-", or spaces.
- 078** If Bank Account Type (Field #0050) is not equal to "1" or "2".
- 080** If the payment amount (Field #0060) does not contain only numeric characters, is not greater than zero, or is greater than 99,999,999.
- 082** If the payment amount (Field #0060) does not equal the Net Tax Due Amount (Field 0780) of the 1041 tax return.
- 083** If the Payment Record is present, Field 0080 must equal the current processing year, and the month and day must be present and be in a valid range: Month=01-12, Day=01-31.
- 084** If the 1041 tax return is rejected then the payment record is rejected.
- 086** If the payment record is rejected then the 1041 tax return is rejected.

SECTION 9 VALIDATION OF FORMS AND

.01 GENERAL VALIDATION CRITERIA

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

REJECT VALIDATION CRITERIA CODE

- 100** Form 1041 cannot be filed before the end of the tax year, i.e. cannot be filed prior to the period entered for Form 1041, Field 0020, (Fiscal Year Ending), except when TRANA, Field 0160 is equal to T.
- 102** If the Tax Period (Field #0005), Form 1041 is not in the valid format.
(See the instructions on Page 76).
- 104** If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 201112 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2011 (20111231) or spaces.
- 106** If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range.

VALID TAX PERIOD: 201201, 201202, 201203, 201204, 201205, 201206
- 108** If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks.
VALID TAX PERIOD: 201201, 201202, 201203, 201204, 201205, 201206
- 110** E-file does not allow a Tax Period (Field #0005 on Form 1041) of 201207 or greater.
- 115** If Form 1041, page 1, Field 0005 is equal to nnnn12, (i.e. a calendar tax period) then Schedule K-1, Fields 0010 and 0020 must equal to blank.

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

If Form 1041, page 1, Field 0020 is significant, then it must be equal to the entry on Schedule K-1, Field 0020.
- 120** If the return is a short period return (Form 1041 fields 0010, 0020 < twelve months) and the Initial Return (Field #0210) and Final Return (Field #0220)) on Form 1041, Page 1 are both blank.

REJECT VALIDATION CRITERIA CODE

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

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

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

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

Additional Note:

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

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

Tax Period:

Form 1041 Field #0005 of the Record Identification

- (1) The valid tax periods for Tax Year 2011 are:
 - (a) Calendar Years returns – 201112
 - (b) Fiscal Year Returns Ending Periods – 201201, 201202, 201203, 201204, 201205, 201206

- (2) The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY=year and MM=month).

Example: A return with a Fiscal Year Ending of March 31, 2012 will be assigned a Tax Period of 201203. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Fiscal Year Ending based on that month (i.e., if the ending date is June 3, 2012, the Tax Period field will be 201205 or if the ending date is June 25, 2012, the Tax Period is 201206).

REJECT VALIDATION CRITERIA CODE

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

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

**REJECT VALIDATION CRITERIA
CODE**

124 Proper Sequence of Forms/Schedules (Continued)

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

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

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

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

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

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

128 If duplicate returns were submitted.

REJECT VALIDATION CRITERIA CODE

- 132** If page one (1) of Form 1041 is not present.
- 134** If page two (2) of Form 1041 is not present.
- 148** If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.
- If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending, numeric sequence and within the valid range.
- 149** If the Form Occurrence Number on Page 2 or 3 of a form having multiple occurrences is not in ascending, numeric sequence and within the valid range.
- 150** If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule.
- If the Form Occurrence Number on Page 2, 3 or 4 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.
- 158** If the Employer Identification Number (EIN) is not numeric.
- 162** If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid EIN prefix equal to one of the following:
- 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

**REJECT VALIDATION CRITERIA
CODE (Continued)**

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

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

**REJECT VALIDATION CRITERIA
CODE (Continued)**

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

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

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

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

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

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

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

If PTIN - VALID FORMAT: Pnnnnnnnn - The first position must always contain a “P” followed by 8 numerics, and not equal to all zeroes or all nines.

If SSN - must be numeric and cannot be all zeroes or all nines

REJECT VALIDATION CRITERIA
CODE (Continued)

- 192** All date Fields must be in the valid format and fall within the valid range.
NOTE: Fiscal year returns have a different *valid range* than the range shown below. See Reject Codes 106 and 108.
VALID FORMAT: YYYYMMDD, YYYYMM
VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2012 or less
- 193** If the Fiscal Year Beginning (Field #0010) is not valid.
- 194** If the Fiscal Year Ending (Field #0020) is not valid.
- 196** If the Fiscal Year Beginning (Field #0010) and the Fiscal Year Ending (Field #0020) on Form 1041 is significant and the year digits of the Fiscal Year Ending is less than the year digit of the Fiscal Beginning.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

NAME CONTROL (Field #0030):

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

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

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

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

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

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

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

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

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

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

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

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

**REJECT VALIDATION CRITERIA
CODE (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**REJECT VALIDATION CRITERIA
CODE**

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

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

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

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

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

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

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

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

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

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

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

REJECT VALIDATION CRITERIA CODE

CITY FIELD (Fields #0100, #0220)

- 234** The City (Field #0100) on Form 1041, Page 1, must be left-justified.
The City (Field #0220) Schedule K-1 must be left-justified.
- 236** The City (Field #0100) on Form 1041, Page 1, must contain only valid characters.
The City (Field #0220) on Schedule K-1 must contain only valid characters.
- VALID CHARACTERS: A-Z (Alpha), or blanks**
- NOTE: FOREIGN ADDRESSES: City Fields 0100 (Form 1041) and 0220 (K-1) may be Numeric when State Fields of the same record (0110 for Form 1041 and 0230 of K-1) are equal to “.b”.**
- 238** The City (Field #0100) on Form 1041, Page 1, must not contain two (2) or more consecutive embedded spaces.
The City (Field #0220) on Schedule K-1 must not contain two (2) or more consecutive embedded spaces.
- 240** The City (Field #0100) on Form 1041, Page 1, must be present unless the State (Field #0110), Form 1041, Page 1, is equal to “.b”.
The City (Field #0220, Field #0100) on Schedule K-1 must be present.
-

STATE FIELD (Fields #0110, #0230):

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

REJECT VALIDATION CRITERIA CODE

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

- 247** If Form 1041, Field 0115 (Foreign Country Alpha Code) is significant; it must be a valid country code on the Foreign Country Code Table. (See Tables)
- 250** The State Code (Fields #0230, #0110) on Schedule K-1 must be left justified.

The State Code (Field #0230, Field #0110) on Schedule K-1 must be valid or equal to ".". *It may not be blank.*
- 252** If Form 1041, Field #0115 is significant, then Form 1041, Field # 0090 (Street Address-Domestic) must be blank, and Field #0110 (State) must be equal to ".b" (period, space).

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

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

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

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

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

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.
- VALID FORMAT:** nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb
- 258** The Zip Code must be valid and must be a valid State/Zip Code combination. **(For valid Zip Codes please refer to SECTION 5, Pages 43 - 45 of this Publication).**

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

REJECT VALIDATION CRITERIA CODE

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

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

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

REJECT VALIDATION CRITERIA CODE

- 273** If the following Fields on Form 1116 are significant, they must contain the applicable literal as shown below:
Field 0106 RIC
Fields 0108 and 1057 HTKO
- 274** If a Statement Record is present there must be a corresponding "STM nn" reference.
- 276** If a statement reference is used there must be a corresponding statement record.
- 278** Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
- 282** A field marked with an "@" or a "*" must be equal to "STM nn" (nn=01-99), blanks or literal as stated in the record layouts.
- 284** The page number (Field #0002) on the Statement Record must be equal to "PG01" – "PG99".**(Exception for Schedule D, Schedule J and Schedule K-1)**
- 286** The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
- 288** The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one (1) and incremented by one (1) but not exceed fifty (50).
- 290** A significant entry in a statement field must be left-justified.
- 294** On Form 4136, if any of the fields listed below are significant, the entry must be equal to "Bus". Fields: 3199, 3239, 3299, 3359, 3419, 3479, 3539.
- 296** A statement number must be valid:

Schedule D.....STM 97
Schedule J.....STM 98
Schedule K-1.....STM 99
- 298** Duplicate Statement Records are not allowed.
- 300** Duplicate statement references are not allowed.

REJECT VALIDATION CRITERIA CODE

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0610 (If “X”)	0620
0630 (If “X”)	0640

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0190	0200
0260 (If “X”)	0250

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0250 (If “X”)	@0240
0360 (If “X”)	@0350
0615 (If “X”)	@0610
0655 (If “X”)	@0650

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0560	@0550

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
+0176	@0177

REJECT VALIDATION CRITERIA CODE

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0183	0184

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0275	0277

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0190 (If “X”)	0200
0480	0470
0550	0540
0695 (If “X”)	0690
1367	1366
1390 (If “X”)	1380
1455 (If “X”)	1458

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0175 (If “X”)	0190

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0130 (If “X”)	0135

REJECT VALIDATION CRITERIA CODE

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

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

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0360 (If “X”)	0370

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0145	0150

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0215 (If “X”)	@0217

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0515	0517

REJECT VALIDATION CRITERIA CODE

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

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

**REJECT VALIDATION CRITERIA
CODE**

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

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

REJECT VALIDATION CRITERIA CODE

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

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

REJECT VALIDATION CRITERIA CODE

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

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

**REJECT VALIDATION CRITERIA
CODE**

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

Forms/Schedules

Field Number(s)

Form 8938

0008,0070, 0080,0090, 0100, 0110, 0120, 0130
0140, 0150, 0170, 0180, 0190, 0200, 0220,
0225, 0350, 0360, 0370, 0380, 0390, 0400, 0410
and 0415, 0470, 0480, 0490, 0500, 0510, 0550,
0560, 0570, 0580, 0590, 0600, 0610, 0620,
0625, 1070, 1090, 1110, 1130 and 1150.

Summary

0070

REJECT VALIDATION CRITERIA CODE

.02 VALIDATION CRITERIA

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

- 323** If an Authentication Record is present, then Field 60 must equal "P."
- 324** A Summary Record must be present with every return.
- 328** If the total number of logical records on the Summary Record (to include the Summary Record), (Field #0130) is not equal to the IRS count of logical records within the return.
- 330** If the total number of Schedule C records on the Summary Record (Fields #0364 and 0366) is not equal to the IRS count of logical records within the return.
- 331** If the total number of Schedule C-EZ records on the Summary record (Field #0368) is not equal to the IRS count of Schedule C-EZ records within the return.
- 332** If the total number of Schedule D records on the Summary record (Fields #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.
- 334** If the count of Schedule H (Form 1040), Page 1 on the Summary record (Field #0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.
- 335** If the count for Schedule H (Form 1040), page 2 on the Summary Record (Field #0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.
- 336** If the total number of Schedule E records on the Summary Record (Fields #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.
- 338** If the count for Schedule F, Page 1, on the Summary Record (Fields #0386 and #0387) is not equal to the IRS count of Schedule F, Page 1, records within the return.
- 339** If the count for Schedule I records on the Summary (Field #0390 and #0391) is not equal to the IRS count for Schedule I records within the return.

REJECT VALIDATION CRITERIA CODE

- 340** If the count for Schedule J records on the Summary Record (Fields #0394 and #0395) is not equal to the IRS count of Schedule J records within the return.
- 342** If the total number of Statements on the Summary record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Schedules D, J and K-1 Statement Records).
- 344** If the total number of Schedule K-1 records on the Summary Record (Field #430) is not equal to the IRS count of Schedule K-1 records within the return.
- 346** If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field # 0410) is not equal to the IRS count of STM 97 records within the return.
- 348** If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.
- 350** If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.
- 351** If the count for Form 3800, page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3800, Page 1 records within the return.
- 352** If the count for Form 3800, page 2 on the Summary Record (Field #0201) is not equal to the IRS count for Form 3800, Page 2 records within the return.
- 353** If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.
- 354** If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.
- 355** If the count for Form 3800, page 3 on the Summary Record (Field #0202) is not equal to the IRS count for Form 3800, Page 3 records within the return.
- 356** If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.
- 358** If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.

REJECT VALIDATION CRITERIA CODE

- 360** If the count for Form 2210, page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.
- 361** If the count for Form 2210, page 4 on the Summary Record (Field #0192) is not equal to the IRS count for Form 2210, Page 4 records within the return.
- 362** If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.
- 363** If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.
- 365** If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.
- 366** If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.
- 368** If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
- 370** If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the count of Form 4684, Page 1, records within the return.
- 372** If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
- 374** If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
- 376** If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.
- 378** If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
- 379** If the count for Form 5884, Page 1 on the Summary Record (Field #0286) is not equal to the IRS count for Form 5884, Page 1 records within the return.
- 380** If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.

REJECT VALIDATION CRITERIA CODE

- 381** If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.
- 386** If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.
- 387** If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.
- 388** If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.
- 389** If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.
- 390** If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.
- 391** If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.
- 392** If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.
- 393** If the count for Form 8801, Page 2, on the Summary Record (Field #0341) is not equal to the IRS count of Form 8801, Page 2 records within the return.
- 394** If the count for Form 8801, Page 3, on the Summary Record (Field #0342) is not equal to the IRS count of Form 8801, Page 3 records within the return.
- 395** If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.
- 396** If the count for Form 8824, Page 2, on the Summary Record (Field #0351) is not equal to the IRS count for Form 8824, Page 2, records within the return.
- 397** If the count for Form 8582, Page 2 on the Summary Record (Field #0313) is not equal to the IRS count of Form 8582, Page 2 records within the return.
- 398** If the count for Form 8829, Page 1 on the Summary Record (Field #0356) is not equal to the IRS count for Form 8829, Page 1 records within the return.

REJECT VALIDATION CRITERIA CODE

- 399** If the count for Form 8582, Page 3 on the Summary Record (Field #0316) is not equal to the IRS count of Form 8582, Page 3 records within the return.
- 400** If the count for the Payment record on the Summary Record (Field #0362) is not equal to the IRS count for the Payment Record Page 1, records within the return.
- 402** If the count for form 6765, Page 1 on the Summary Record (Field #0297) is not equal to the IRS count for Form 6765, Page 1 records within the return.
- 404** If the count for Form 6765, Page 2 on the Summary Record (Field #0298) is not equal to the IRS count for Form 6765, Page 2 records within the return.
- 406** If the count for Form 8586, Page 1 on the Summary Record (Field #0331) is not equal to the IRS count for Form 8586, Page 1 records within the return.
- 408** If the count for Form 8609-A, Page 1 on the Summary Record (Field #0335) is not equal to the IRS count for Form 8609-A, Page 1 records within the return.
- 410** If the count for Form 8820, Page 1 on the Summary Record (Field #0344) is not equal to the IRS count for Form 8820, Page 1 records within the return.
- 411** If the count for Form 8820, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8820, Page 2 records within the return.
- 413** If the count for Form 3468, Page 1 on the Summary Record (Field 0197) is not equal to the IRS count for Form 3468, Page 1 records within the return.
- 414** If the count for Form 3468, Page 2 on the Summary Record (Field 0198) is not equal to the IRS count for Form 3468, Page 2 records within the return.
- 415** If the count for Form 3468, Page 3 on the Summary Record (Field 0199) is not equal to the IRS count for Form 3468, Page 3 records within the return.
- 420** To validate the entry in Field #0442 of the Summary Report to accept only “**NY**” or **Blank**.
- 422** If the count for Form 4136, Page 1, on the Summary Record (Field #0204) is not equal to the IRS count of Form 4136, Page 1, records within the return.
- 423** If the count for Form 4136, Page 2, on the Summary Record (Field #0205) is not equal to the IRS count of Form 4136, Page 2, records within the return.

REJECT VALIDATION CRITERIA CODE

- 424** If the count for Form 4136, Page 3, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 3, records within the return.
- 425** If the count for Form 4136, Page 4, on the Summary Record (Field #0207) is not equal to the IRS count of Form 4136, Page 4, records within the return.
- 430** If the count for Form 8082, page 1 on the Summary Record (Field #0299) is not equal to the IRS count for Form 8082, page 1 records within the return.
- 431** If the count for Form 8082, page 2 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8082, page 2 records within the return.
- 432** If the count for Form 8275, page 1 on the Summary Record (Field #0304) is not equal to the IRS count for Form 8275, page 1 records within the return.
- 433** If the count for Form 8275, page 2 on the Summary Record (Field #0305) is not equal to the IRS count for Form 8275, page 2 records within the return.
- 434** If the count for Form 8275-R, page 1 on the Summary Record (Field #0306) is not equal to the IRS count for Form 8275-R, page 1 records within the return.
- 435** If the count for Form 8275-R, page 2 on the Summary Record (Field #0307) is not equal to the IRS count for Form 8275-R, page 2 records within the return.
- 436** If the count for Form 8886, page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8886, page 1 records within the return.
- 437** If the count for Form 8886, page 2 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8082, page 2 records within the return.
- 439** If the count for Form 8864 on the Summary Record (Field #0337) is not equal to the IRS count for Form 8864 records within the return.
- 440** If the count for Form 8874 on the Summary Record (Field #0338) is not equal to the IRS count for Form 8874 records within the return.
- 441** If the count for Form 8881 on the Summary Record (Field #0339) is not equal to the IRS count for Form 8881 records within the return.
- 442** If the count for Form 8882 on the Summary Record (Field #0347) is not equal to the IRS count for Form 8882 records within the return.
- 443** If the count for Form 8896 on the Summary Record (Field #0348) is not equal to the IRS count for Form 8896 records within the return.

REJECT VALIDATION CRITERIA CODE

- 446** If the count for Form 8941 on the Summary Record, (Field #0359) is not equal to the IRS count for Form 8941 records within the return.
- 450** If the count for Preparer Note records on the Summary Record, (Field #0455) is not equal to the IRS count for Preparer Note records within the return.
- 451** If the count for Election Explanation records on the Summary Record, (Field #0456) is not equal to the IRS count for Election Explanation records within the return.
- 452** If the count for Regulatory Explanation records on the Summary Record, (Field #0457) is not equal to the IRS count for Regulatory Explanation records within the return.
- 455** If the count for Form 6781, page 1, on the Summary Record, (Field 0293) is not equal to the IRS count for Form 6781, page1, records within the return.
- 456** If the count for Form 5884-B, page 1, on the Summary Record, (Field 0288) is not equal to the IRS count for Form 5884-B, page1, records within the return.
- 457** If the count for Form 5884-B, page 2, on the Summary Record, (Field 0289) is not equal to the IRS count for Form 5884-B, page 2 records within the return.
- 460** If the count for Form 8801, Page 4, on the Summary Record (Field #0343) is not equal to the IRS count of Form 8081, Page 4 records within the return.
- 463** If the count for Form 8938, Page 1, on the Summary Record (Field #0352) is not equal to the IRS count for Form 8938, Page 1 records within the return.
- 464** If the count for Form 8938, Page 2, on the Summary Record (Field #0353), is not equal to the IRS count for Form 8938, Page (?) records within the return
- 480** If year of Electronic Postmark Date (Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year. **(Note: For BATS testing, use of field 0520 is optional. It can be blank. For Production, use a 2012 date.)**
- 490** If one of the three (3) fields on the Summary Record is present (Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date (Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone (Field #540).
- 495** The following records have a maximum limit of 20 pages each (Field 0002): Preparer Note, Election Explanation, and Regulatory Explanation.

.03 VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

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

- 500** If Form 3800 (General Business Credit), Field 0700 or Field 1310 are significant on any occurrence of Page 3, Form 3468 (Investment Credit) must be included with the return.
- 501** Deleted.
- 502** Deleted.
- 504** Deleted.
- 505** Deleted.
- 511** If Form 3800, Field #0840 (Current Year Orphan Drug Credit) is significant, the entry must equal Form 8820, Field #0070 (Subtract Line 5 from Line 4).
- 512** If Form 3800, Field #0160 (Tentative Minimum Tax) is significant, the entry must equal Schedule I, field 0530 (Tentative Minimum Tax).
- 513** If Form 3800 is present and Field #0080 (Alternative Minimum Tax) is significant, then Schedule I, field 0550 (Alternative Minimum Tax) must also be significant.
- 515** Deleted.
- 520** “Each Form 3800, Page 3, must have one (and only one) of the following Fields as significant per occurrence of each Page 3.
Fields: 0610 or 0620 or 0630 or 0640 or 0650 or 0660 or 0670 or 0680 or 0685.”
- Example: You may not check Fields 0610 and 0620 on the same Page 3, but at least one of the aforementioned Fields must be significant.
- 521** If multiple Form 3800 page 3s are present and Part III checkboxes A (GBC from Non Passive Activity - SEQ 0610), B (GBC From Passive Activity - SEQ 0620), E (Eligible SBC – Non Passive Act - SEQ 0650), or F (SBC – Non Passive Act – SEQ 0660) equals “X”, then a separate page 3 with checkbox I (Consolidated Part III Indicator - SEQ 0685) must be present.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

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

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

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

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

**REJECT VALIDATION CRITERIA
CODE (Continued)**

554 Deleted.

556 Deleted.

558 Deleted.

559 Deleted.

562 Deleted.

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

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

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

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0040 (If “X”)	0050
0460, 0470	0450
0640, 0650	0630

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

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

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

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

REJECT VALIDATION CRITERIA CODE (Continued)

- 608** If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.
- 609** If Form 1041, Page 1, Field 0151 is equal to "X", then Fields 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.
- 610** If Form 1041, Page 1, Field 0152 is equal to "X", then Fields 0130 and 0151 must be equal to blanks.
- 612** If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.
- 613** If Form 3468 is present and Fields 0335 or 0360 or 0370 are significant, then Field 0385 must also be significant."
- 616** If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0151 (QDT) must be equal to blanks.
- 618** If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X", then Field #0800 (Credited to 2012 Estimated Tax) must be zero or blank.
- 620** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero, then Schedule D must be present.
- 632** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D, Page 2, Field #1760 (Net Loss From Line 15, col. 3 or \$3000).
- 634** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D, Page 2, Field #1730 (Total Net Gain or Loss, col. 3).
- 636** If Form 1041, Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 2, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
- 638** If Form 1041, Page 1, Field #0370 (Ordinary Gain or Loss) is significant, then Form 4797 must be present, unless Form 1041, Field #0375 is equal to "Form 4684".

REJECT VALIDATION CRITERIA CODE (Continued)

- 640** If Form 1041, Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.
- 642** If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.
- 643** If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMbnn.
- 648** If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041, Page 1 contains a significant entry, then Field #0510 (Total) must be significant.
- 652** If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), EXCEPT when Field #0025 ("SECTION 642(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.
- 654** If Form 1041, Page 1, Field #0530 (Income Distribution Deduction) is significant, then Field #0270 (Number of Schedules K-1 Attached) must be significant, EXCEPT when Field #0025 ("SECTION 642(i) Trust") is significant.
- 655** If Form 1041, Field #0270 is greater than zero, then Summary Record Field #0430 must be equal to Field #0270.
- 658** If Form 1041, Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
- 660** If Form 1041, Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 662** If Form 1041, Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 663** If Form 1041, Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 – 3700.

REJECT VALIDATION CRITERIA CODE (Continued)

- 664** If Form 1041, Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.
- 665** If Form 1041, Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to 0 - 300.
- 666** If Form 1041, Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks, except when either Field 0140 or Field 0150 are significant.
- 668** If Form 1041, Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals "X", then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.
- 670** If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.
- 672** If Form 1041, Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041, Page 2.
- 674** If Form 1041, Page 1, Field #0620 (**Current Year Estimated Tax Payments and Prior Year ES Credit**) is significant, then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.
- 676** If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041, Page 1 and either Field #0070 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
- 677** If Form 1041, Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.
- 680** If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041, Page 1 contains a significant entry, then Total Payments (Field #0750) must be significant.
- 682** If Form 1041, Page 1, Field #0710 (Form 2439 Amount) is significant, then Form 2439 must be present and the sum of all Field #0230 (Tax Paid by RIC/REIT) from all Forms 2439 must equal Field #0710, Form 1041.

REJECT VALIDATION CRITERIA CODE (Continued)

- 683** If Form 1041, Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #4360 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.
- 684** If Form 1041, Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.
- 686** If Form 1041, Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.
- 690** If Form 1041, Page 1, Field #0810 (Amount Refunded) is \$10,000,000 or greater.
- 692** If Form 1041, Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer's Firm EIN).
- 694** If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is equal to 02, then Summary Record Field 0462 (Authentication Record) must be equal to 1.
- 695** If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00, 01 or 02.
- 696** If on Form 1041, Page 2, Field #1000 (Charitable Deductions) contains a significant entry, then Form 1041, Page 2, fields (Fields #0975 or #0980), must also contain a significant entry.
- 702** If Form 1041, Page 2, Field #1040 (Amount from Schedule A) is numeric and greater than zero, then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
- 704** If Schedule J, Page 1 (Form 1041) is present, then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041, Page 2, if Field #1090 is significant.
- 706** If Form 1041, Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
- 708** If Schedule J, Page 1 (Form 1041) is present, then Field #0040 (Income Required Schedule B) must be equal to Form 1041, Page 2, Field #1120, (Income Required to be Distributed Currently), if Field #1120 is significant.

REJECT VALIDATION CRITERIA
CODE (Continued)

- 710** If Schedule J, Page 1 (Form 1041) is present, then Field #0020 (Amounts Required Schedule B) must equal Form 1041, Page 2, Field #1130 (Other Amounts Paid/Credited).
- 712** If Form 1041, Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant, then Field #1140 (Total Distributions) must also be significant
- 714** If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116, Field #1250 must be significant. If multiple Forms 1116 are filed with the return, only one Form 1116 may have data entered in Field #1250.
- 716** If Schedule I, Page 2, Field 0520 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (foreign Tax Credit) must also be significant.
- 719** If Form 1041, Page 2, Field #1290 (General Business Credit) is significant, it must equal Field #0490, (Current Year Credit), Form 3800.
- 720** If Form 1041, Page 2, Field #1300 (Credit for Prior Year) is significant, then Form 8801 must be present, and Form 8801, Field 0260 must equal Form 1041, Field 1300.
- 721** If Form 1041, Page 2, Field #1365 (Household Employment Taxes) is significant, then Schedule H must be present.
- 722** If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry, then Field #1310 must be significant.
- 724** If Form 2210, Field 0150 (Box C) is equal to X, then Form 2210, pages 3 and 4 must be present.
- 725** If Form 2210, Page 1, is present, then one of the following Fields must be equal to X: 0130, 0140, 0150, 0160, or 0170.
- 726** If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1d Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
- 728** Form 1041, Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Schedule I, page 2 field 0550 (Schedule I, Alternative Minimum Tax).

**REJECT VALIDATION CRITERIA
CODE (Continued)**

- 729** If Form 1041, Page 2, Field #1367 contains the literal "SECTION453A(C) INTEREST", then Form 1041, Page 2, Field #1366 (Computation Schedule) must equal "STMbNN".
- 730** If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041, Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.
- 732** If Form 1041, Page 2, Field #1367 contains the literal "SEC641(c)", then Field #1366 (Computation Schedule) must equal "STMbnn" and Field #1368 (Tax or Interest Due) must be significant.
- 734** Schedule D, Page 2, Field #1760 (Smaller of Loss from Line 15, col. 3 or \$3000) cannot be greater than \$3,000.
- 738** If Form 4684, Page 2, Field #1310 (Loss on Line 40 is Equal to or Less than Gain on Line 39) is greater than zero, then Form 4797, Page 1, Field #0600 must be equal to Field #1310.
- 740** Form 1041, Page 1, Field # 0370 (Ordinary Gain or Loss) must be equal to Form 4797, Page 1, Field #1340 (Combine Lines 10-16), unless Form 1041, Field #0375 is equal to "Form 4684".
- 744** Form 1041, Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.
- 745** IF Form 1041, Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals "X", then Form 1041, Page 1, Field #0830 (Preparer's Name) must be significant.
- 746** Form 1041, Page 1, Field #0825 (Paid Preparer Authorization Yes Box) and Form 1041, Page 1, Field #0826 (Paid Preparer Authorization No Box) cannot both equal "X".
- 748** Form 1041, Page 2, Field #0925 (Tax Period) must equal Form 1041, Page 1, Field #0005 (Tax Period).
- 750** Form 1041, Page 1, Field #0600 (Estimate Tax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.
- 754** If Form 1041, Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, Form 4972 must be present.

REJECT VALIDATION CRITERIA

CODE (Continued)

- 755** Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal "X".
Both must not equal "X".
- 756** If Form 1041, Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.
- 758** If Schedule F (Form 1040) is present and Field #0300 is significant, then one of the following Fields #0130-0190, #0210-0240, #0270-0297 or #0950 must contain a valid entry.
- 759** If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must be equal to Field #0950.
- 760** If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
- 762** If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.
- 765** If Schedule F (Form 1040), Field #0720 (PAL Indicator) is significant, the entry must be equal to "PAL".
- 766** If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 or Form 6781 must be present.
- 767** Deleted.
- 768** If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, then at least one of the following forms must be present: Form 4684, or Form 6252, or Form 8824, or Form 2439 or Form 6781.
- 771** If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970 (line 34) must be blank or zero.
- 772** If Schedule D, Page 2, Field #1810 (Amount From Form 4952, Line 4g) is significant, then Form 4952 must be present and Field #0090 (Line 4g Investment Income,) Form 4952 must be significant.
- 773** Schedule D, Field 1970 (line 34) cannot be less than zero.

REJECT VALIDATION CRITERIA CODE (Continued)

- 774** If Schedule D, Field #1970 is greater than zero, then Form 1041, Field #1205 must be greater than zero.
- 776** If Form 1041, Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
- 778** If Schedule C, Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C, Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
- 780** Form 1041, Page 1, Field #0535 (SECTION 542i Number of Gravesites) must be numeric or blank.
- 782** If Schedule C, Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C, Page 2, Field 1010 (Total Other Expenses) must also be significant.
- 783** If Schedule C (Form 1040), Field #0530 (PAL Indicator) is significant, the entry must be equal to "PAL".
- 784** If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) is equal to "X", then Form 6198 must be present.
- 785** On Form 4562, if Field 0120 (on page 1) is significant, then Field 1340 (on page 2) must also be significant."
- 786** If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.
- 788** If Form 4684 is present and Field #1140 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.
- 790** If Form 4684, Field 1320 significant and not equal to blanks, the entry must be equal to "PAL".
- 792** If Form 6252 is present and either Field #0280 (Line 24 Minus Line 25) or Field #0450 (Line 35 Minus Line 36) is significant, then either Schedule D or Form 4797 must be present.

REJECT VALIDATION CRITERIA CODE (Continued)

- 794** If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 must be significant.
- 795** If Form 1041, Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal "X".
- 796** If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.
- 797** Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).
- 798** On Form 8824, if Field #0030 through #0330 are blank, then Fields #0020, #0340, and #0360 must be significant and not zero, and Field #0025 must equal STMBnn.
- 799** If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal "STMBnn".
- 801** If Schedule H (Form 1040), Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals "X", then Form 1041, Page 2, Field #1365 (Household Employment Taxes) must be significant.
- 802** Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) cannot both equal "X".
- 803** Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly –No Box) cannot both equal blank.
- 804** Schedule H (Form 1040), Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviation.
- 805** Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal "X".

REJECT VALIDATION CRITERIA

CODE (Continued)

- 806** Schedule H (Form 1041), Page 1, Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
- 807** Schedule H (Form 1041), Page 1, Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
- 808** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all equal “X”, then Schedule H (Form 1040) Page 2 must be present.
- 809** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) all equal “X”, then Schedule H cannot be filed.
- 810** If Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.
- 811** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld – Yes Box) both equal “X”, then Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) both must be blank.
- 812** If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than the Annual Amount.
- 813** If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals “X”, then Field #0050 (Fed Income Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all must be blank.
- 814** If Schedule H (Form 1040), Page 2 is present, then Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) cannot equal “X”.

REJECT VALIDATION CRITERIA
CODE (Continued)

- 815** If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over \$1000 Paid Quarterly - Yes Box) cannot equal "X".
- 816** Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).
- 818** If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.
- 820** If Form 1116 is present, either Field #0020, #0030, #0040, #0050, and #0060, must equal "X". More than one may not equal "X" on any individual Form 1116.
- 821** If Form 1116 is present, either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal "X". Both may not equal "X" on any individual Form 1116.
- 825** If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.
- 827** If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.
- 830** On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0070, 0090, 0180, 0210, 0220, 0307, 0320, 0340, 0347, 0407, 0416, 0420, 0435, 0450, 0605 0785.
- On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0555, 0565, 0580, 0595, 0605, 0625, 0640, 0680, 0695, 0725, 0750, 0757, 0764, 0775, 0785, 0795, 0825, 0970, 0990.
- On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 3030, 3050, 3070, 3220, 3280, 3340, 3400, 3460, 3520, 3580, 3640, 3680, 3720, 3760, 3800, 3840, 3880, 3940, 3980, 4020, 4160, 4200, 4260, 4300, 4340.
- 835** On Form 4136, if Field #4360 (Line 17) is significant, then Form 1041, Field #0720 (Line 24g, Form 4136 Amount) and Form 1041, Field #0740 (Line 24h, Total) must be significant.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

836 On Form 4136, if Field #0040, Line 1c (c) is significant, then Field #0030, Line 1c (a) must also be significant.

On Form 4136, if Field #0070, Line 1c (d) is significant, then either Field #0010, Line 1a (c), or Field #0020 Line 1b (c), or Field #0040 Line 1c (c) must also be significant.

On Form 4136, if Field 0090, Line 1d (d) is significant, then Field 0080, Line 1d (c) must also be significant.

838 On Form 4136, if Field #0180, Line 2a (d) is significant, then Field #0170 Line 2a (c) must also be significant.

On Form 4136, if Field #0200, Line 2b (c) is significant, then Field #0190, Line 2b (a) must also be significant.

On Form 4136, if Field #0210, Line 2b (d) is significant, then Field #0200, Line 2b (c) must also be significant.

On Form 4136, if Field 0220, Line 2c (d) is significant, then Field 0215, Line 2c (c) must also be significant.

On Form 4136, if Field 0230, Line 2d (d) is significant, then Field 0225, Line 2d (c) must also be significant.

839 On Form 4136, if Field #0380, Line 4a (c) is significant, then Field #0370, Line 4a (a) must also be significant.

On Form 4136, if Field #0407 Line 4b (d), is significant, then either Field #0380, Line 4a (c), or Field #0399, Line 4b (c) must also be significant.

On Form 4136, if Field #0416, Line 4c (d), is significant, then Field #0409, Line 4c (c), must also be significant.

On Form 4136, if Field #0420, Line 4d (d), is significant, then Field #0418, Line 4d (c), must also be significant.

On Form 4136, if Field #0435, Line 4e (d) is significant, then Field #0430, Line 4e (c) must also be significant.

On Form 4136, if Field #0450, Line 4f (d) is significant, then Field #0445, Line 4f (c) must also be significant.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

840 On Form 4136, if Field #0260, Line 3a (a) is significant, then Field #0270, Line 3a (c) must also be significant.

On Form 4136, if Field #0307, Line 3b (d) is significant, then either Field #0270, Line 3a (c) or Field #0303 Line 3b (c) must also be significant.

On Form 4136, if Field #0320, Line 3c (d) is significant, then Field #0310, Line 3c (c) must also be significant.

841 On Form 4136, if Field #0340, Line 3d (d) is significant, then Field #0330, Line 3d (c) must also be significant.

On Form 4136, if Field #0347, Line 3e (d) is significant, then Field #0343, Line 3e (c) must also be significant.

842 On Form 4136, if Field #0555, Line 5a (d) is significant, then Field #0550, Line 5a (c) must also be significant.

On Form 4136, if Field #0565, Line 5b (d) is significant, then Field #0560, Line 5b (c) must also be significant.

On Form 4136, if Field #0580, Line 5c (d) is significant, then Field #0575, Line 5c (c) must also be significant.

On Form 4136, if Field #0595, Line 5d (d) is significant, then Field #0590, Line 5d (c) must also be significant.

On Form 4136, if Field #0605, Line 5e (d) is significant, then Field #0600, Line 5e (c) must also be significant.

843 On Form 4136, if Field #0625, Line 6a (d) is significant, then Field #0620, Line 6a (c) must also be significant.

On Form 4136, if Field #0640, Line 6b (d) is significant, then Field #0635, Line 6b (c) must also be significant.

844 On Form 4136, if Field #0680, Line 7b (d) is significant, then either Field #0660, Line 7a (c) or Field #0670, Line 7b (c) must also be significant.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

847 On Form 4136, if Field #0615, Line 6, Exception Box, equals "X", then Field #0610, Line 6, Explanation must equal "STMbnn" and Field #0608, Line 6, Registration Number must be significant.

848 On Form 4136, if Field #0655, Line 7, Exception Box equals "X", then Field #0650, Line 7, Explanation must equal "STMbnn" and Field #0645, Line 7, Registration Number must be significant.

850 On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros or blanks), then the field(s) identified under the Corresponding Entry column must also be present.

<u>Significant Entry</u>	<u>Corresponding Entry</u>	
3220	3210	3200
3280	3260	3240
3340	3320	3300
3400	3380	3360
3460	3440	3420
3520	3500	3480
3580	3560	3540
3640	3620	

853 On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros or blanks), then the field identified under the Corresponding Field column must also be present.

<u>Significant Entry</u>	<u>Corresponding Entry</u>	
3680	3660	
3720	3700	
3760	3740	
3800	3780	
3840	3820	
3880	3860	
3940	3920	
3980	3960	
4020	4000	
4160	4140	4120
4200	4180	
4300	4280	
4340	4320	

REJECT VALIDATION CRITERIA
CODE (Continued)

854 If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant.

Fields

3640

3680

3720

3760

3800

3840

3880

855 If on Form 4136, if any of the following fields are significant, then Field #3900, Line 13, must also be significant.

Fields

3940

3980

4020

856 If on Form 4136, if Field #4220, Line 15 is significant, then Field #4260, Line 15a (d) must also be significant.

857 On Form 4136, if Field #4260, Line 15a (d) is significant, then Field #4220, Line 15 must also be significant.

858 On Form 4136, if any of the Field Numbers listed below are significant, the value code may only be one of the codes listed in the Record Layout, Description, for that specific field.

Fields: 0030, 0190, 0260, 0370, 0425, 0440, 0570, 0585, 0759, 0768, 3200, 3240, 3300, 3360, 3420, 3480, 3540, 4120

860 On Form 4136, if Field #0608, Line 6, Registration Number is significant, then either Field #0620, Line 6a (c) or Field #0635, Line 6b (c) must be significant.

On Form 4136, if any of the following fields are significant, then Field #0608 (Registration No.) must also be significant. Fields: 0625 (Line 6a (d) or 0640 (Line 6b (d)).

REJECT VALIDATION CRITERIA
CODE (Continued)

861 If Form 4136, Field #0645, Line 7, Registration Number is significant, then either Field #0660, Line 7a (c), or Field #0670, Line 7b (c) or Field #0685, Line 7c (c) must also be significant.

On Form 4136, if any of the following fields are significant, then Field #0645, Registration No. must also be significant. Fields: 0680, Line 7b (d) or 0695, Line 7c (d).

862 On Form 4136, if Field #0695 Line 7c (d) is significant, then Field #0685, Line 7c (c) must also be significant.

863 On Form 4136, if any of the following fields are significant, then Field #0705, Line 8, Registration Number must also be significant. Fields: #0725, Line 8a (d), Field #0750, Line 8b (d), Field #0757, Line 8c (d), Field #0764, Line 8d (d), Field #0775 Line 8e (d).

On Form 4136, if Field #0725, Line 8a (d) is significant, then Field #0715, Line 8a (c) must also be significant.

On Form 4136, if Field #0770, Line 8e (c) is significant, then Field #0768, Line 8e (a) must also be significant.

On Form 4136, if #0775 Line 8d (e) is significant, then Field #0770 Line 8e (c) must also be significant.

On Form 4136, if Field #0760, Line 8d (c) is significant, then Field #0759, Line 8d (a) must also be significant.

On Form 4136, if Field #0764, Line 8d (d), is significant, then Field #0760, Line 8d (c), must also be significant.

On Form 4136, if Field #0757, Line 8c (d), is significant, then Field #0755, Line 8c (c), must also be significant.

On Form 4136, if Field #0750, Line 8b (d), is significant, then Field #0745, Line 8b (c), must also be significant.

On Form 4136, if Field #0785 Line 8f (d), is significant, then Field #0780, Line 8f (c), must also be significant.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

- 869** If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "FROMFORM4970" and Field #1368 and Field #1370 must be significant.
- 870** If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041, Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.
- 871** If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.
- 872** If Form 4972 is present, Field #0024 (Distribution of Qualified Plan Yes Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".
- 873** If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".
- 874** If Form 4972 is present, either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.
- 875** If Form 4972 is present, either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".
- 876** If Form 4972 is present, either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".
- 877** If form 8582, Page 1 is significant, then form 8582, Pages 2 and 3 must also be present.
- 900** The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.
- 901** The state return count in the Summary Record does not match the IRS Record Count.
- 902** The "State Attachment" count does not match the IRS Record Count.

REJECT VALIDATION CRITERIA CODE (Continued)

- 903** Only one AHEADER record may be present for each state return.
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 906** No recognizable State records are attached but the Summary Record is equal to a valid State Code.
- 907** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 916** On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.
- 950:** When the PIN Type Code, Field 0060, of the Authentication Record equals "P," the following fields must be present: Fiduciary's Signature, Field 0070, Fiduciary's Signature Date, Field 0080, Jurat/Disclosure Code, Field 0090, PIN Authorization Code, Field 0100, and ERO's EFIN/PIN, Field 0110.
- 951** If Field 60 of the Authentication Record equals "P," then Field 100 of the Authentication Record must be "1" or "2" and Form 1041 Field 815 must be numeric and not all zeros.
- 953** First six digits of Field 110 of the Authentication Record must equal ERO's EFIN.
- 954** If Field 110 of the Authentication Record (ERO/EFIN/PIN) is present, then Field 60, PIN Type Code must equal "P."
- 955** If field 060 equals "P," then Field 090 must equal "D."
- 956** If Field 815 of the tax return is significant, then an Authentication Record must be attached.
- 957** If the Authentication Record is present, Field 0080, Fiduciary's Signature Date, must equal the processing year.
- NOTE:** For BATS returns submitted in December 2011, Field 0080 must still equal the Processing Year (2012).

REJECT VALIDATION CRITERIA
CODE (Continued)

- 958** If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.
- 959** If Form 1041, Field 815 is significant, must equal five numeric position and not all zeros.
- 960** The count for Authentication Records must equal the IRS count for Authentication Records within the return.
- 999** Exceeded maximum number of errors (96).

.01 GENERAL DESCRIPTION

- (1) The tax return data must be placed into a format for transmission as specified by the IRS and the State.
- (2) If the federal tax return is rejected due to error conditions specified in Publication 1438, the combined return will be rejected in its entirety. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to the IRS computing center. The transmitter may elect to retransmit the Federal tax portion of a rejected return and then file the state return using state tax paper forms.
- (3) After the receipt acknowledgment has been provided to the transmitter, the IRS is responsible for making the accepted return available to the state agency. Once the State agency has successfully completed the transmission session and received the return, the responsibility for data integrity is that of the State agency. Should subsequent errors of any type be detected during State processing, they are resolved between the State agency and the fiduciary using normal State paper procedures.
- (4) Form 8821, Tax Information Authorization is no longer required to participate in the Federal/State e-file program.
- (5) **Requirements for Electronic Filing**

In order to file a state electronic Fiduciary Income Tax Return the following conditions **must** be met.

1. The state return must be electronically filed with the federal return through the Tennessee Computing Center.
2. The return must be filed between January 23, 2012 and October 15, 2012.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:
 - a. applied to their estimated tax for the next tax year,
 - b. sent to them in the form of a refund check, or
 - c. split: part applied to their estimated tax for the next tax year, and the remainder issued in the form of a refund check.

(6) **Exclusions from Electronic Filing**

Returns meeting **any** of the following criteria may not be filed electronically:

1. amended returns,
2. returns filed for a tax period other than January 1, 2011 through December 31, 2011,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns with Power of Attorney currently in effect in which the refund is to be sent to a third party, or
6. returns with any correspondence requesting special consideration or procedures.

.02 RETURN SEQUENCE ORDER

The State return Header and Attachments must be received immediately following the Federal return and preceding the Summary Record.

.03 LENGTH OPTIONS

The format for record lengths may be either fixed or variable. (See Publication 1437 on how to format fixed and variable record lengths).

.04 RECORD TYPES

A header
B attach
C attach
D attach
E attach

.05 ACKNOWLEDGMENT REPORT

IRS acknowledges receipt of state data with federal Form 1041 and passes this data on to the appropriate state for further validation.

.06 RECORD LAYOUTS

Section B of this publication contain the Federal/State record layouts as follows:
State Entity Record
State Attachment B Record
State Attachment C Record
State Attachment D Record
State Attachment E Record

.07 REJECT CODES

- 900** The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.
- 901** The state return count in the Summary Record does not match the IRS Record Count.
- 902** The “State Attachment” count does not match the IRS Record Count.
- 903** Only one AHEADER record may be present for each state return.
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 904** Reserved.
- 908** No recognizable state records are attached but the Summary Record is equal to a valid State Code.
- 909** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 999** Exceeded maximum number of errors (96).

NOTE: ALL OTHER FEDERAL FORM 1041 REQUIREMENTS APPLY TO FED/STATE

PAGE INTENTIONALLY BLANK.

SECTION B

TABLE OF CONTENTS

Reminders	3
Data Communications	4
.01 IRS Front-End Processing Subsystem (FEPS)	6
1. File Transfer Protocols Character Code & File Compression	6
2. Trading Partner/Transmitter Interface (TPI).....	6
3. Transmitter Profile Data Base (TPDB).....	7
4. Asynchronous Communications Transmitter Interface	7
5. Examples.....	7
6. Suspended Transmitter	7
7. Virus Detection Procedures.....	8
8. Logon Validation Specifications.....	9
a. Transmission Inactivity.....	9
b. Changing File Transfer Protocol Indicator (FTP)	9
c. Changing File Compression.....	9
9. Trading Partner (1040, 1041 and ETD) Session Example	9
a. Successful Login – No Password Change Required	11
b. Successful Login Password Change Required.....	11
c. Unsuccessful Logon	12
d. Registration of Shared Secrets.....	12
e. Changing Password	17
f. Re-Enabling Account Using Shared Secrets	19
g. EMS Unavailable	21
h. EMS Main Menu Processing	21
10. Changing Settings.....	28
a. Changing the Transmission Protocol	28
b. Changing the Compression Method	32
11. Receiving Acknowledgements.....	36
a. Suspended Transmitter Message	38
12. Sending Files.....	39
a. Starting the Send Process	39
13. Request Transmission Status Report	42
14. Changing Password	44

TABLE OF CONTENTS, continued

15. Executing the State Return Menu.....	48
a. State Return Menu.....	49
b. Resetting a State File.....	50
c. Requesting a State File to Download Report	54
d. Receiving State Return Files	57
16. Resetting Acknowledgment File(s).....	59
17. Changing Shared Secrets	65
18. Logging Off the System.....	69
19. Trading Partner Sessions Examples	70
<i>Appendix A - GTX and Acknowledgment File Name Formats.....</i>	<i>74</i>
<i>Appendix B – XML Error Acknowledgement Format</i>	<i>78</i>
<i>Appendix C – EMS Communications and Encryption.....</i>	<i>86</i>
<i>Appendix D – Examples of Transmission Status Reports</i>	<i>98</i>
<i>Appendix E – Guidelines for Trading Partners Using EMS.....</i>	<i>111</i>
<i>Appendix F – Example Script to Pick Up Acks & Send a File.....</i>	<i>113</i>
<i>Appendix G – EMS Password Rules</i>	<i>119</i>
<i>Appendix H – EMS Password Screen Shot.....</i>	<i>121</i>
<i>Appendix I - Communication Error Messages</i>	<i>163</i>
<i>Appendix J – Acronym List.....</i>	<i>172</i>

Reminders

DISABLE ACCOUNTS

Transmitters accounts will disable after three consecutive unsuccessful login attempts. Previously they disable after six consecutive unsuccessful login attempts.

Transmitters accounts will disable after 45 days of inactivity.

Internet Filers

Form 1041:

efile**B** is used for **Test** returns that are processed at ECC-**MEM**

efile**C** is used for **Production** returns that are processed at ECC-**MEM**

Note: See the data communication section of the appropriate file specifications at www.irs.gov.

Questions or problems should be directed to the e-Help Desk at 1-866-255-0654 (toll free), or e-mailed to e-helpmail@irs.gov.

DATA COMMUNICATION

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

HISTORICAL NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis (formerly known as Tennessee Computing Center (TCC)) to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS.

In 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series/1 mini-computers were retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Centers (OSC). Instead of installing the new FEPS in these centers all sites began using the FEPS in the ECC at Martinsburg, WV and Memphis, TN.

DATA COMMUNICATION

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

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

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

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

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

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

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. FILE TRANSFER PROTOCOLS CHARACTER CODE AND FILE COMPRESSION

- a. File Transfer Protocols
- (1) FTP (with special permission – see note above)
 - (2) XMODEM-1K
 - (3) YMODEM-Batch
 - (4) ZMODEM

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

- b. Character Codes
American Standard Code for Information Interchange (ASCII)
- c. File Compression
COMPRESS
GZIP (Freeware available from www.gzip.org)

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

3. TRANSMITTER PROFILE DATA BASE (TPDB)

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

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

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

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

5. EXAMPLES

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

6. SUSPENDED TRANSMITTER

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

8. LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 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. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE

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

Note: Password rules can be found in Appendix G.

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

Exhibit 3-1 Authorized Use Banners

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

A screenshot of a login interface. It shows two lines of text: "login: xxxxxxxx" and "Password:". The text is displayed in a plain, monospaced font. The background is white, and the text is black. The screenshot is enclosed in a double-line border.

login: xxxxxxxx
Password:

Exhibit 3-2 Login and Password Prompts

a. Successful Login – No Password Change Required

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

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

b. Successful Login Password Change Required

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

A screenshot of a message box. The text inside reads "Password must be changed in N day(s)". The text is centered and displayed in a plain, monospaced font. The background is white, and the text is black. The screenshot is enclosed in a double-line border.

Password must be changed in N day(s).

Exhibit 3-3 Password Change in N Days

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

c. Unsuccessful Logon

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



Login incorrect

Exhibit 3-4 Login Incorrect Message

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

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

d. Registration of Shared Secrets

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

- The TP is a new user and the TP logs in to the system for the first time
- The TP is an active PY2010 user and logs in to the system for the first time during the PY2011 filing season
- The password was reset by the EMS System Administrator upon request from the TP

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

Enter your ETIN:

Exhibit 3-5 Shared Secret ETIN Prompt

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

Invalid ETIN: must be 5 digits.

Exhibit 3-6 ETIN Must Be 5 Digits Message

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

Invalid ETIN.

Exhibit 3-7 Invalid ETIN Message

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

Enter your EFIN associated with this ETIN:

Exhibit 3-8 Shared Secret EFIN Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Invalid EFIN: must be 6 digits.

Exhibit 3-9 Invalid EFIN Message

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

Enter your zip code:

Exhibit 3-10 Shared Secret Zip Code Prompt

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

Invalid zip code: must be 5 digits.

Exhibit 3-11 Invalid Zip Code Message

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

Enter your phone number:

Exhibit 3-12 Shared Secret Phone Number Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Invalid phone number: must be 10 digits.

Exhibit 3-13 Invalid Phone Number Message

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

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

Exhibit 3-14 Shared Secret Phrase Prompt

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

Secret phrases don't match.

Exhibit 3-15 Unmatched Secret Phrase Message

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

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

Exhibit 3-16 Invalid Secret Phrase Message

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

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

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

Registration of Shared Secrets Successful.

Exhibit 3-17 Shared Secrets Successfully Changed Message

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

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Exhibit 3-18 Another Login Session Changing Shared Secrets Message

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

System error.

Exhibit 3-19 System Error Message

e. Changing Password

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

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

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

Enter new password:
Re-enter new password:

Exhibit 3-20 New Password Prompts

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Password changed.

Exhibit 3-21 Password Change Confirmation

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

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

New passwords don't match.

Exhibit 3-22 Unmatched New Passwords Message

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

Password rule(s) have not been met.

Exhibit 3-23 Password Rule Violation Message

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

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

Exhibit 3-24 Another Login Session Changing Password Message

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

System error.

Exhibit 3-25 System Error Message

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

f. Re-Enabling Account Using Shared Secrets

If a TP's account is disabled after 45 days of inactivity on a PY2010 system or the TP failed to provide a valid password in three consecutive attempts, the TP is given the opportunity to enter his/her Shared Secrets to re-enable his/her account as shown in Exhibit 3-26. If the TP calls the IRS e-Help Desk before the TP tries to use his/her Shared Secrets, and requests that his/her account be re-enabled, the TP may be directed to re-enable his/her account on the system by entering the TP's Shared Secrets.

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

Exhibit 3-26 Re-enable a Disabled Account Prompt

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

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

Exhibit 3-27 Shared Secrets Prompts

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

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

Invalid Shared Secrets.

Exhibit 3-28 Invalid Shared Secrets Message

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Exhibit 3-29 Locked Account Message

g. EMS Unavailable

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

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

Exhibit 3-30 EFS Unavailable Message

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

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

Exhibit 3-31 EFS Busy Message

h. EMS Main Menu Processing

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

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

Exhibit 3-32 Last Login Message

The “Official Use” banners shown in Exhibit 3-33 is then displayed.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

FOR OFFICIAL USE ONLY

#####

U.S. Government computer

FOR OFFICIAL USE ONLY

Exhibit 3-33 "Official Use" Banners

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

MAIN MENU

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

Enter your choice:

Exhibit 3-34 Main Menu

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

MAIN MENU

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

Enter your choice: 7

Invalid option. For State use only.

MAIN MENU

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

Enter your choice:

Exhibit 3-35 Initial Main Menu for State TP

DATA COMMUNICATION

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

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

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

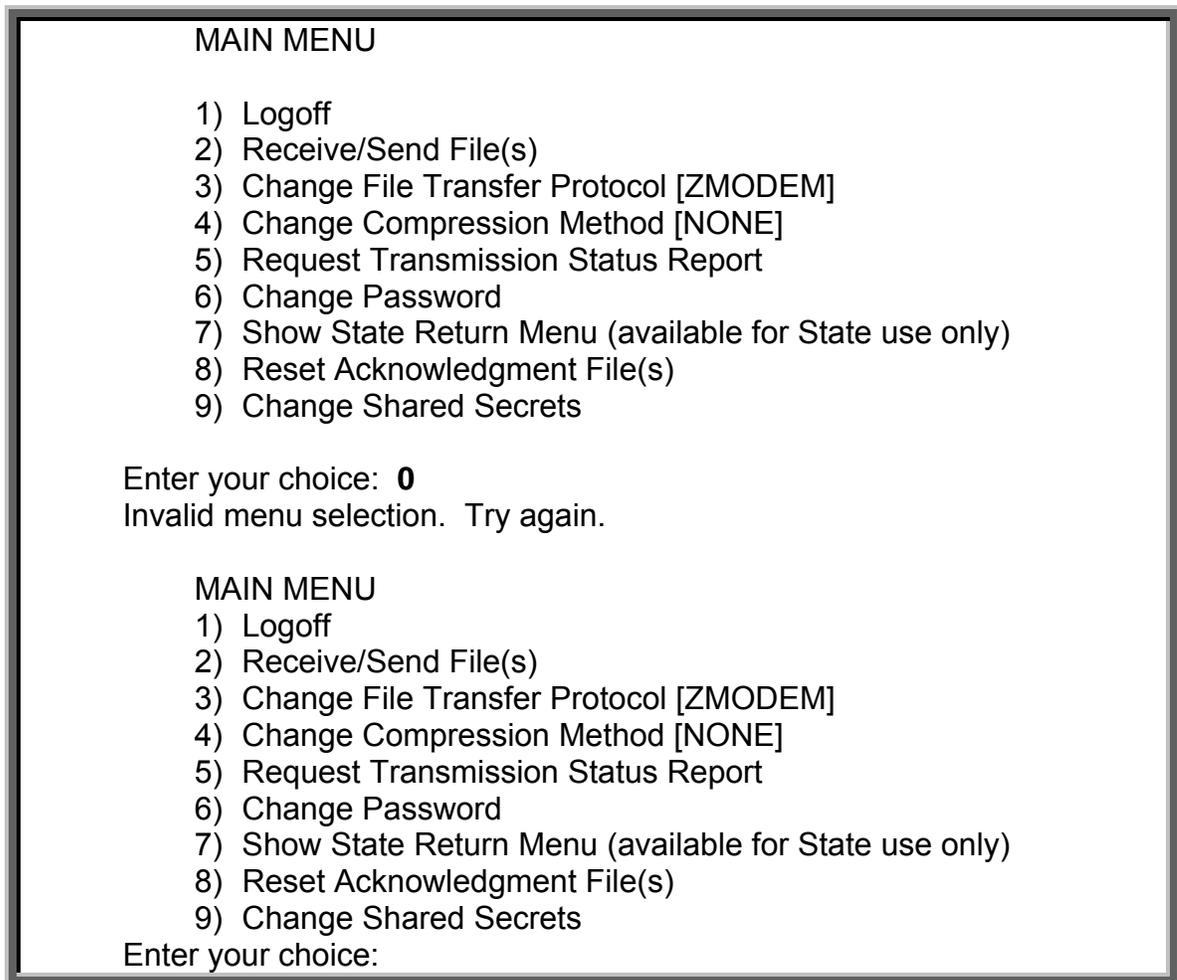


Exhibit 3-36 Invalid Main Menu Selection

DATA COMMUNICATION

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

9. TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE (con't)

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

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

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

DATA COMMUNICATION

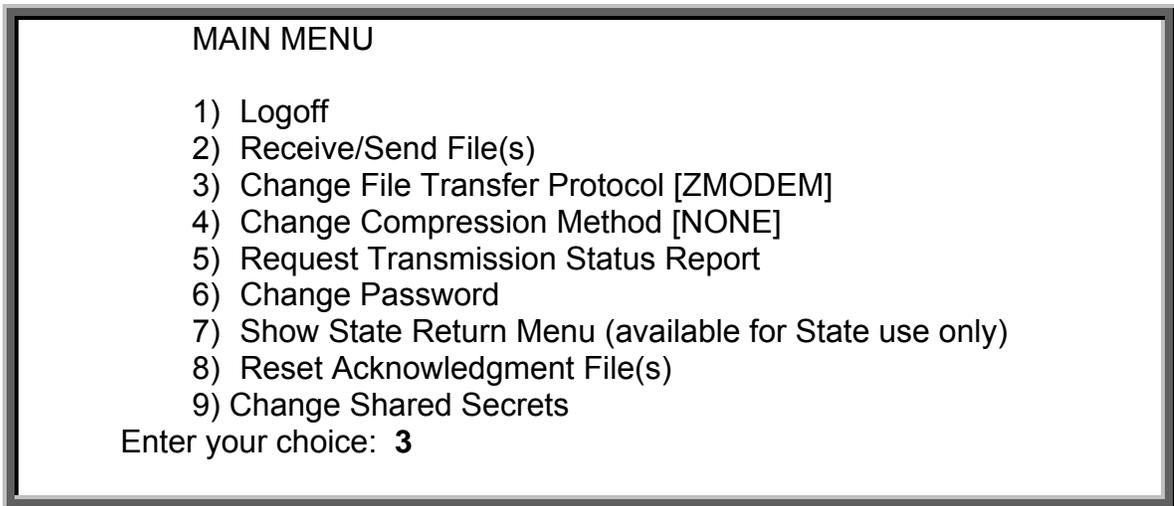
.01 IRS Front-end Processing Subsystem (FEPS) continued

10. CHANGING SETTINGS

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

a. *Changing the Transmission Protocol*

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



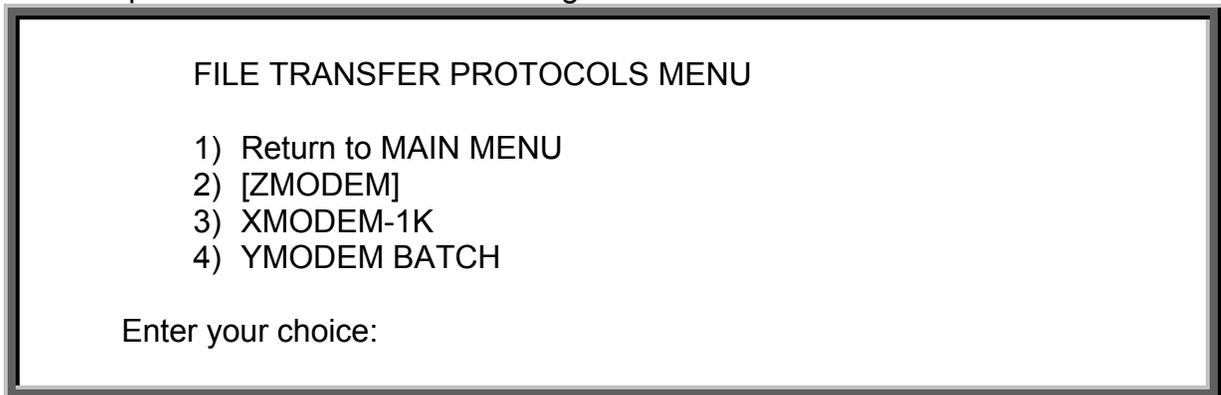
```
MAIN MENU

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

Enter your choice: 3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

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



```
FILE TRANSFER PROTOCOLS MENU

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

Enter your choice:
```

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

DATA COMMUNICATION

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

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

FILE TRANSFER PROTOCOLS MENU

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

Enter your choice:

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

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

FILE TRANSFER PROTOCOLS MENU

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

Enter your choice: 5

Exhibit 4-4 Changing File Transfer Protocol to FTP

DATA COMMUNICATION

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

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

MAIN MENU

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

Enter your choice:

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

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

FILE TRANSFER PROTOCOLS MENU

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

Enter your choice: 0

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

DATA COMMUNICATION

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

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

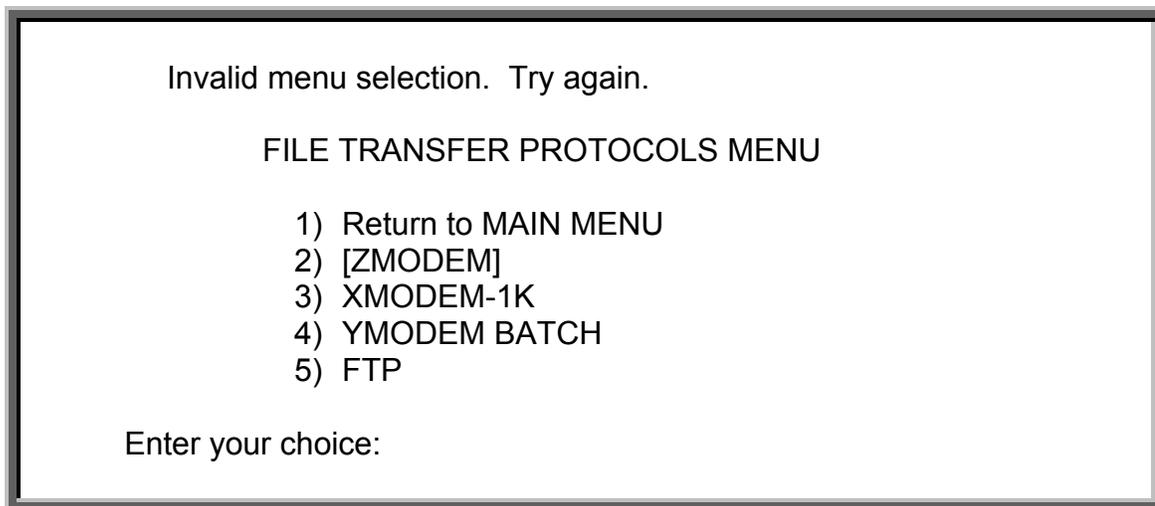


Exhibit 4-7. Invalid File Transfer Protocol Menu Selection Error Message

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

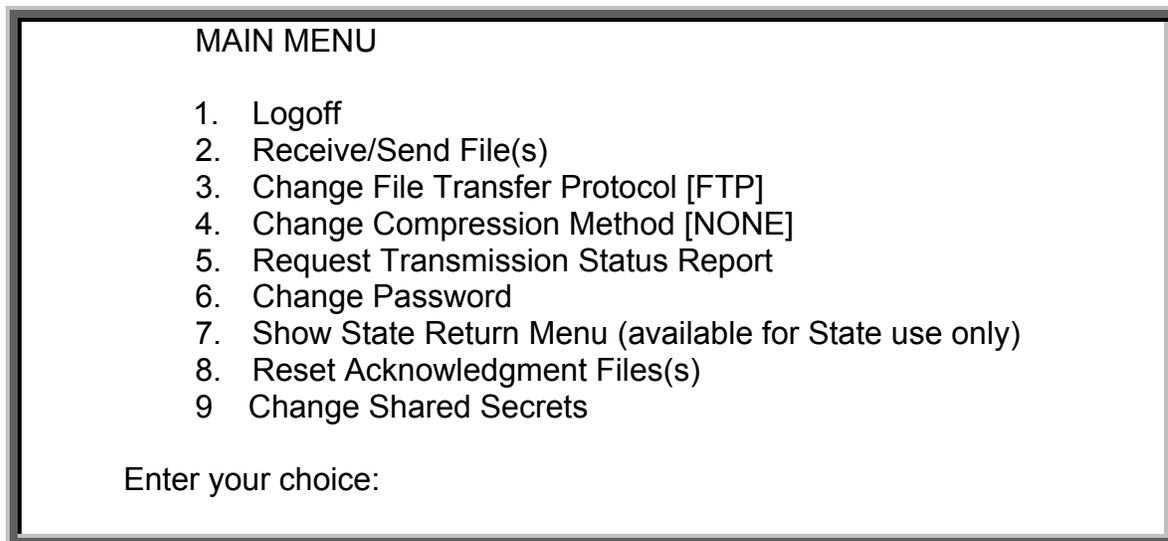


Exhibit 4-8 Redisplay of Main Menu after Protocol Change

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

DATA COMMUNICATION

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

b. Changing the Compression Method

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

MAIN MENU

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

Enter your choice: 4

Exhibit 4-9 Choosing Change Compression Method

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

FILE COMPRESSION METHODS MENU

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

Enter your choice: 3

Exhibit 4-10 Initial File Compression Methods Menu Display

* See Note on next page regarding Compression methods.

DATA COMMUNICATION

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

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

FILE COMPRESSION METHODS MENU

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

Enter your choice: **3**

Exhibit 4-11 Changing Compression Method to GZIP

DATA COMMUNICATION

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

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

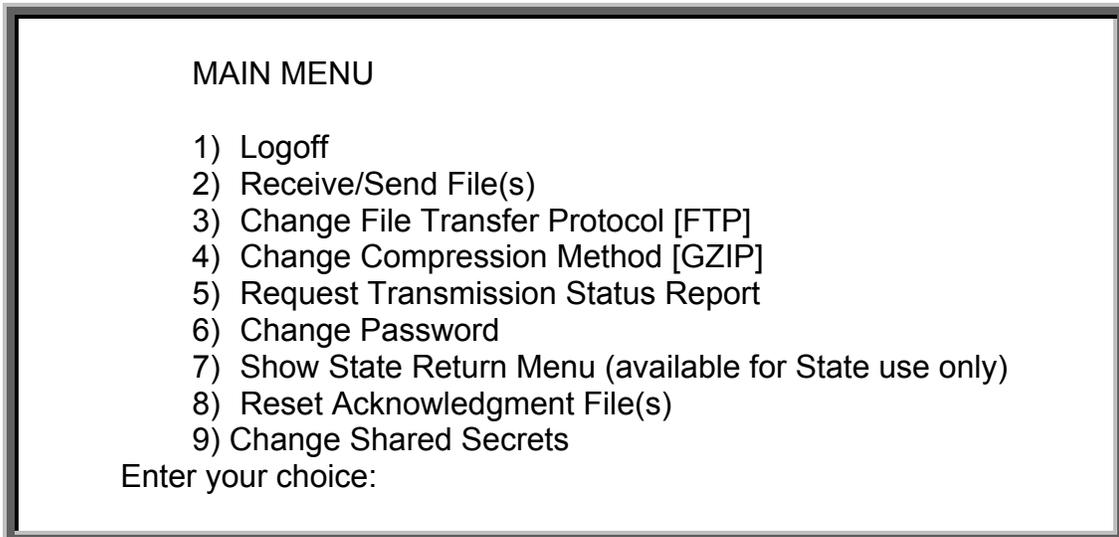


Exhibit 4-12 Main Menu Display After Change Compression Method Menu

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

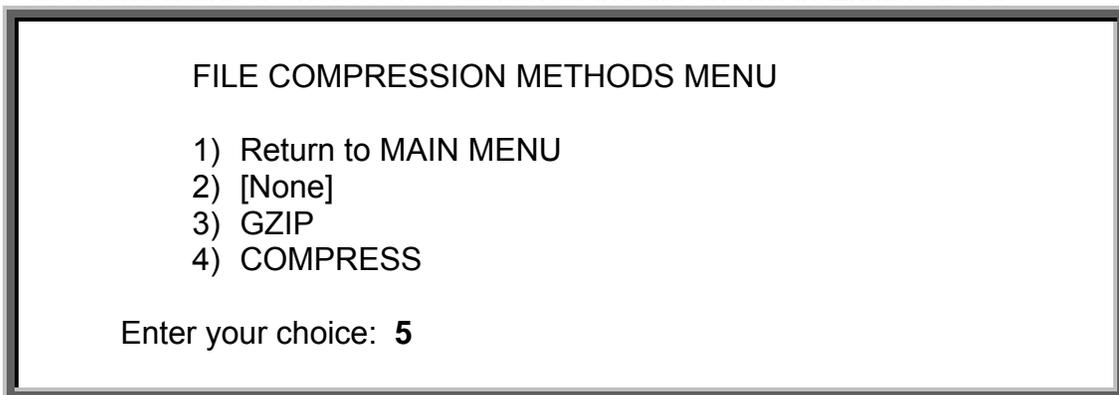


Exhibit 4-13 Invalid File Compression Menu Selection

DATA COMMUNICATION

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

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

Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

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

Enter your choice:

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

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

MAIN MENU

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

Enter your choice:

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

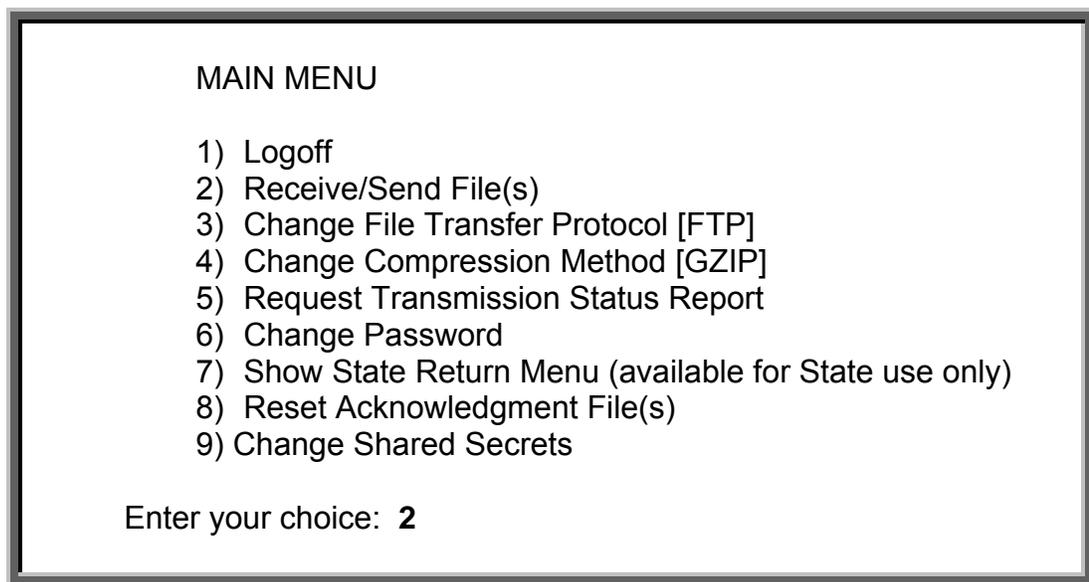
The TP can now choose any menu item to continue or choose Logoff to end the session.

DATA COMMUNICATION

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

11. RECEIVING ACKNOWLEDGMENTS

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing “Receive/Send File(s).” This section discusses receiving acknowledgment files, and Data Communication .01.12. discusses sending files to the EMS System.



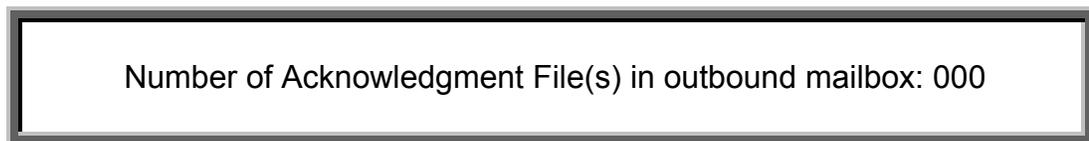
```
MAIN MENU

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

Enter your choice: 2
```

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

When the TP chooses the “Receive/Send File(s)” menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 5-2 is displayed and processing continues as discussed in Data Communication .01.12. This allows TPs to submit files even if there are no acknowledgment files waiting delivery.



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

Exhibit 5-2 Zero Acknowledgment File Display

DATA COMMUNICATION

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

11. RECEIVING ACKNOWLEDGMENTS, continued

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

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

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

Exhibit 5-3 One or More Acknowledgment Files Display

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

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

EFS ready for modem download.

Exhibit 5-4 Modem Download Notice

Putting File(s) by FTP.

Exhibit 5-5 FTP “Putting Files” Notice

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

DATA COMMUNICATION

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

11. RECEIVING ACKNOWLEDGMENTS, continued

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

Error transmitting Acknowledgement File(s).

Exhibit 5-6 Acknowledgment File Transmission Error Message

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

Acknowledgement File(s) transmission complete.

Exhibit 5-7 Acknowledgement File Transmission Complete Message

a. Suspended Transmitter Message

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

SUSPENDED TRANSMITTER/ETIN.
Disconnecting from EFS.

Exhibit 5-8 Suspended TP Message

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

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

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

DATA COMMUNICATION

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

12. SENDING FILES

a. Starting the Send Process

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

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

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

Exhibit 6-1 Send Tax Return File Prompt

If the TP enters anything other than “Y” or “y,” the Main Menu as shown in Exhibit 5-1 is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

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

Enter an upload command to your modem program now.

Exhibit 6-2 Modem Upload Prompt

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

DATA COMMUNICATION

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

12. SENDING FILES, Starting the Send Process (continued)

Enter the LOCAL name of the file you are sending from your system: **myfile**

Getting file by FTP.

Exhibit 6-3 FTP File Name Prompt

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

Invalid file name.

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

Exhibit 6-4 Invalid File Name Message

Once the TP has been notified that the file transfer is beginning (Exhibit 6-2 or 6-3), the TP has 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.

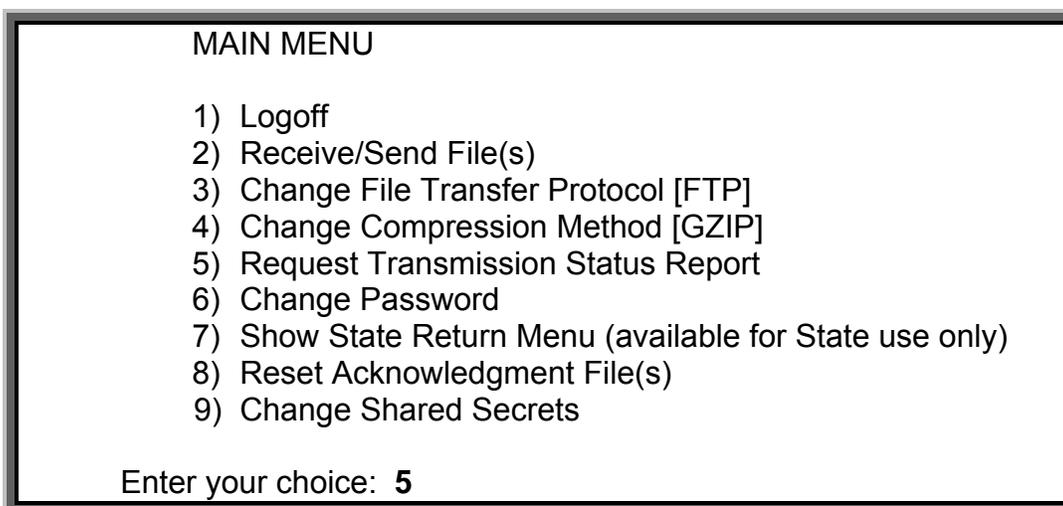
Error receiving file. You must send it again.

Exhibit 6-5 Transmission Receipt Error Message

DATA COMMUNICATION

13. REQUEST TRANSMISSION STATUS REPORT

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



```
MAIN MENU

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

Enter your choice: 5
```

Exhibit 7-1 Choosing Request Transmission Status Report

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



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

Exhibit 7-2 Modem Download Message



```
Putting Report by FTP.
```

Exhibit 7-3 FTP “Putting Report File” Message

DATA COMMUNICATION

13. REQUEST TRANSMISSION STATUS REPORT (continued)

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

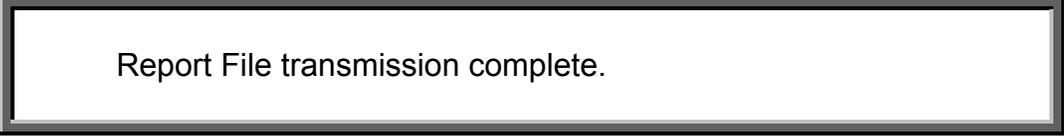
If the TP Interface software detects that the transmission did not complete successfully, the message in **Exhibit 7-4** is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.



Error transmitting Report File.

Exhibit 7-4 Report File Transmission Error Message

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



Report File transmission complete.

Exhibit 7-5 Report File Transmission Complete Message

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

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



Only one Report request allowed.

Exhibit 7-6 Report Request Error

DATA COMMUNICATION

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

14. CHANGING PASSWORD

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

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

MAIN MENU

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

Enter your choice: **6**

Exhibit 8-1 Choosing "Change Password"

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

The new password must meet the rules described in Appendix G.

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

Exhibit 8-2 Current and New Password Prompts

DATA COMMUNICATION

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

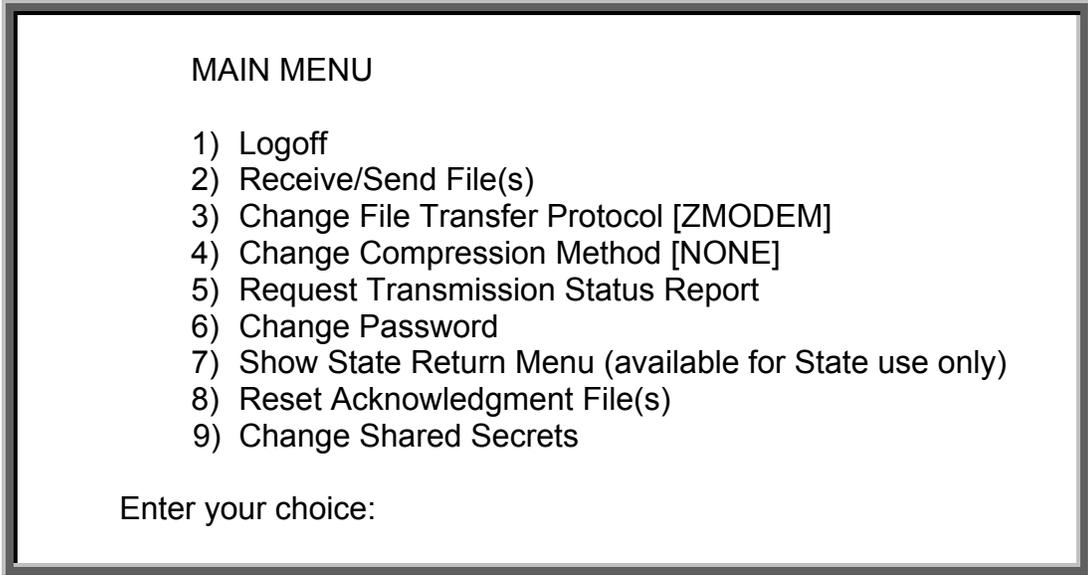
14. CHANGING PASSWORD, continued

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



Password changed.

Exhibit 8-3 Password Change Confirmation



MAIN MENU

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

Enter your choice:

Exhibit 8-4 Redisplay of Main Menu

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

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

DATA COMMUNICATION

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

14. CHANGING PASSWORD, continued

Incorrect current password.

Exhibit 8-5 Incorrect Current Password Message

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

New passwords don't match.

Exhibit 8-6 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 8-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third 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, then the password is not changed and the message shown in Exhibit 8-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 8-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact the IRS e-Help Desk.

DATA COMMUNICATION

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

14. CHANGING PASSWORD, continued

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

Exhibit 8-8 Less Than 7 Days Message

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

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

Exhibit 8-9 Another Session Changing Password Message

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

System error.

DISCONNECTING FROM EFS.

Exhibit 8-10 System Error and Disconnecting Message

DATA COMMUNICATION

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

14. CHANGING PASSWORD, continued

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

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

Can only choose Change Password once.

Exhibit 8-11 Change Password Once Message

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

15. EXECUTING THE STATE RETURN MENU

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

MAIN MENU

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

Enter your choice:

Exhibit 9-1 Choosing “Show State Return Menu”

DATA COMMUNICATION

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

a. State Return Menu

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-2 State Return Menu

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

Invalid menu selection. Try again.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-3 Invalid Menu Selection Message

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

DATA COMMUNICATION

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

b. Resetting A State File

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

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

Exhibit 9-4 Reset State File Prompt

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

Invalid file sequence number.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-5 Invalid File Sequence Number Message

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

DATA COMMUNICATION

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

Flag reset to allow downloading of requested State File <filename>.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-6 State File Reset Message

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

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-7 Unable to Locate State File Message

DATA COMMUNICATION

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

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-8 State File not Sent Message

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-9 State File in Use Message

DATA COMMUNICATION

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

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-10 Unable to Locate State File Information Message

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

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

Only ten State Files can be reset in one session.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-11 Ten State Files Reset Limit Message

DATA COMMUNICATION

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

c. Requesting a State File to Download Report

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

<p>No State Files to download. No Report is available.</p> <p>STATE RETURN MENU</p> <ol style="list-style-type: none">1) Return to MAIN MENU2) Reset State File3) Request State Files to Download Report4) Receive State Return File(s) <p>Enter your choice:</p>
--

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.

<p>Beginning Report download.</p>

Exhibit 9-13 Modem Download Report Notice

<p>Putting Report by FTP.</p>

Exhibit 9-14 FTP Download Report Notice

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

DATA COMMUNICATION

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

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

Error transmitting Report File.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-15 Error Transmitting Report File Message

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

Report File transmission complete.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-16 Report File Transmission Complete Message

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

DATA COMMUNICATION

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

Only one Report request allowed.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-17 One Report Request Allowed Message

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

State Files to Download Report

Run Date: 2007-05-15 12:23:50
Location: Enterprise Computing Center at Memphis

FILE NAME	DATE/TIME LOADED	NUMBER TEST	COMPRESSED RETURNS	FILE SIZE
ga274.gz	2007-05-14 13:35:50	N	3000	1971147
ga275.gz	2007-05-14 13:35:50	N	3000	1960644
ga276.gz	2007-05-14 13:35:50	N	2035	1092342
ga277.gz	2007-05-14 13:46:09	N	726	224754

Exhibit 9-18 State Files to Download Report Example

DATA COMMUNICATION

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

d. Receiving State Return Files

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

No State Files to download.

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-19 No State Files to Download Message

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

DATA COMMUNICATION

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

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

EFS ready for modem download.

Exhibit 9-20 Modem Download Notice

Putting File(s) by FTP.

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

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

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

STATE RETURN MENU

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

Enter your choice:

Exhibit 9-22 State Data Transmission Complete Message

DATA COMMUNICATION

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

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

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

DISCONNECTING FROM EFS.
```

Exhibit 9-23 State Data Transmission Errors Message

16. RESETTING ACKNOWLEDGMENT FILE(S)

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

```
MAIN MENU

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

Exhibit 10-1 Choosing “Reset Acknowledgment File(s)”

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

DATA COMMUNICATION

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

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-2 Reset Acknowledgment File(s) Menu

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

Invalid menu selection. Try again.

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-3 Invalid Menu Selection Message

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

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

Exhibit 10-4 Prompt for GTXKEY

DATA COMMUNICATION

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

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

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

Exhibit 10-5 Prompt for ACK File Reference Name

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

ACK identification data not in correct format.

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-6 Incorrect Format Message

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

DATA COMMUNICATION

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

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

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-7 Requested ACK Not Found Message

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

Acknowledgment successfully reset.

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-8 ACK Successfully Reset Message

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

DATA COMMUNICATION

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

Cannot reset Acknowledgment; file has not been processed yet.

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-9 File Not Yet Processed Message

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

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

RESET ACKNOWLEDGMENT FILE(S) MENU

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

Enter your choice:

Exhibit 10-10 Use GTXKEY Message

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

DATA COMMUNICATION

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

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

Only ten Acknowledgments can be reset in one session.

MAIN MENU

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

Enter your choice:

Exhibit 10-11 Ten ACK File Limit Message

DATA COMMUNICATION

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

17. Changing Shared Secrets

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

<p>MAIN MENU</p> <ol style="list-style-type: none">1) Logoff2) Receive/Send File(s)3) Change File Transfer Protocol [ZMODEM]4) Change Compression Method [NONE]5) Request Transmission Status Report6) Change Password7) Show State Return Menu (available for State use only)8) Reset Acknowledgment File(s)9) Change Shared Secrets <p>Enter your choice: 9</p>
--

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.

<p>Enter your EFIN associated with this ETIN:</p>

Exhibit 11-2 Shared Secret EFIN Prompt

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

<p>Invalid EFIN: must be 6 digits.</p>
--

Exhibit 11-3 Invalid EFIN Message

DATA COMMUNICATION

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

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

Enter your zip code:

Exhibit 11-4 Shared Secret Zip Code Prompt

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

Invalid zip code: must be 5 digits.

Exhibit 11-5 Invalid Zip Code Message

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

Enter your phone number:

Exhibit 11-6 Shared Secret Phone Number Prompt

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

Invalid phone number: must be 10 digits.

Exhibit 11-7 Invalid Phone Number Message

DATA COMMUNICATION

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

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

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

Exhibit 11-8 Shared Secret Phrase Prompt

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

Secret phrases don't match.

Exhibit 11-9 Unmatched Secret Phrase Message

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

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

Exhibit 11-10 Invalid Secret Phrase Message

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

DATA COMMUNICATION

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

Registration of Shared Secrets Successful.

Exhibit 11-11 Shared Secrets Successfully Changed Message

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

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

Exhibit 11-12 Another Login Session Changing Shared Secrets Message

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

System error.

DISCONNECTING FROM EFS.

Exhibit 11-13 System Error Message

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

Can only choose Change Shared Secrets once.

Exhibit 11-14 Change Shared Secrets Once Message

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

DATA COMMUNICATION

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

18. LOGGING OFF THE SYSTEM

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

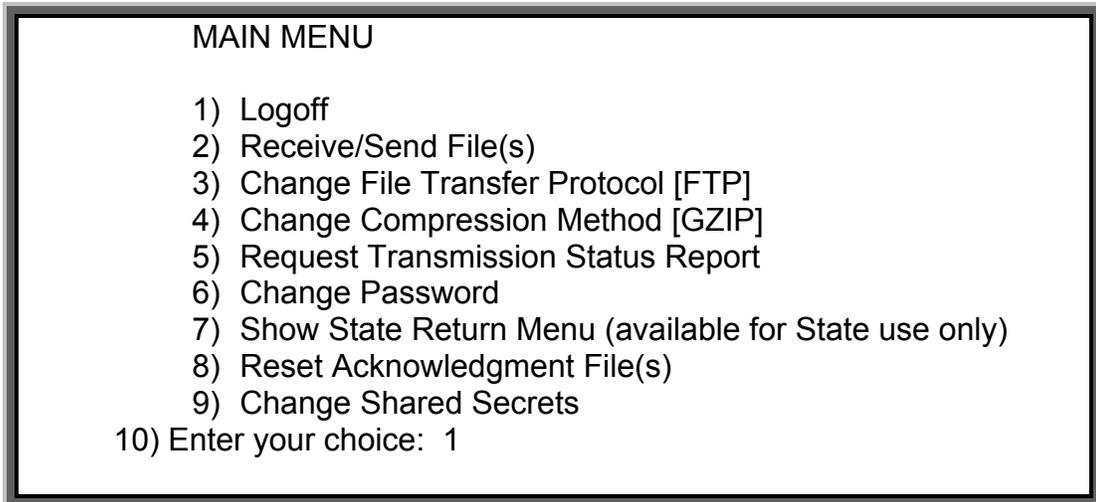


Exhibit 12-1 Choosing Logoff

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.

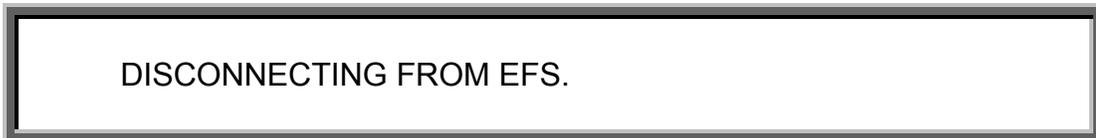


Exhibit 12-2 End of TP Session Message

DATA COMMUNICATION

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

19. TRADING PARTNER SESSIONS EXAMPLES

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



THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

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

FOR OFFICIAL USE ONLY

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

U.S. Government computer

FOR OFFICIAL 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: **2**

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

SECTION 1 – DATA COMMUNICATION

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

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

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

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

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

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700

10200001

MAIN MENU

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

Enter your choice: 1

DISCONNECTING FROM EFS.

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

APPENDIX A

GTX Key and Acknowledgment File Name Formats

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

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

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

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

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

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

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

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

Exhibit A-1 Ack File Names

GTX Key and Acknowledgment File Name Formats continued

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.

INTENTIONAL BLANK PAGE

APPENDIX B

XML Error Acknowledgment Format

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

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

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

MIME-Version: 1.0

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

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

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

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML THREATS

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

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

Detected XML Threat – TP is not suspended

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat

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

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

Detected XML Threat – TP is suspended

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat

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

```
<?xml version="1.0" encoding="UTF-8"?>
```

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

XML ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

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

MIME-Version: 1.0

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

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

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

XML ERROR ACKNOWLEDGMENT FORMAT FOR INVALID FILE FORMATS

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

MIME-Version: 1.0

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

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

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

XML ERROR ACKNOWLEDGMENT FORMAT FOR FORMAT NOT VALID FOR TRANSMITTER

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

```
MIME-Version: 1.0
Content-Description: Notification that transmission file XXXXXXMMDDHHSS.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>XXXXXXMMDDHHMMSS.NNNN</GTXKey>
</TransmissionAcknowledgement>
```

INTENTIONAL BLANK PAGE

APPENDIX C

EMS Communications and Encryption

TABLE OF CONTENTS

<u>Section</u>	<u>Description</u>	
9.	<u>TRADING PARTNER (1040, 1041 and ETD) SESSION EXAMPLE</u>	9
10.	<u>CHANGING SETTINGS</u>	28
	a. <u>Changing the Transmission Protocol</u>	28
12.	<u>SENDING FILES</u>	39
	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.	39
	<u>DATA COMMUNICATION</u>	42
13.	<u>REQUEST TRANSMISSION STATUS REPORT</u>	42
14.	<u>CHANGING PASSWORD</u>	44
14.	<u>CHANGING PASSWORD, continued</u>	45
14.	<u>CHANGING PASSWORD, continued</u>	46
14.	<u>CHANGING PASSWORD, continued</u>	47
14.	<u>CHANGING PASSWORD, continued</u>	48
15.	<u>EXECUTING THE STATE RETURN MENU</u>	48
	c. Requesting a State File to Download Report.....	54
	d. Receiving State Return Files.....	57
16.	<u>RESETTING ACKNOWLEDGMENT FILE(S)</u>	59
17.	<u>Changing Shared Secrets</u>	65
.01	<u>IRS Front-end Processing Subsystem (FEPS) continued</u>	69
18.	<u>LOGGING OFF THE SYSTEM</u>	69
C.1	<u>Internet Service</u>	88
C.2	<u>Dedicated/Leased Line Service</u>	91
	C.2.2 <u>Communication Services</u>	91
	C.2.2 <u>Communication Services, continued</u>	92
C.3	<u>Telnet Options</u>	94
C.4	<u>Zmodem Options</u>	95
C.4	<u>Zmodem Options, continued</u>	96
	<u>EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE</u>	114
	<u>EMS Password Rules</u>	120

EMS COMMUNICATIONS AND ENCRYPTION

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

C.1 Internet Service

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

RFC 854 – Telnet Protocol Specification

SSL 3.0 Specification (<http://wp.netscape.com/eng/ssl3>)

TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)

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

AES 256-bit (FIPS-197)

AES 128-bit (FIPS-197)

TDES 168-bit (FIPS-197)

RC4 128-bit

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

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

**efileA.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.

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**

EMS Communications and Encryption continued

C.2 Dedicated/Leased Line Service

Use of dedicated/leased line services requires authorization from the IRS. Please contact Donald J. Wolff at 816-291-9729, e-mail donald.j.wolff@irs.gov.

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

Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

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

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

C.2.1 Dedicated/Leased Lines

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

C.2.2 Communication Services

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

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.

C.2.2 Communication Services, continued

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

EMS Communications and Encryption continued

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

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

C.3 Telnet Options

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

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

EMS Communications and Encryption continued

C.4 Zmodem Options

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

- **Zmodem Escape Control Characters.** This option, usually “-e”, will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the “sz” and “rz” commands. Other versions have the -e option available only on the “rz”.
- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.
- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.
- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.

C.4 Zmodem Options, continued

- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.
- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.
- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

INTENTIONAL BLANK PAGE

APPENDIX D

Examples of Transmission Status Reports (Browser and Text Displays)

EXAMPLES OF TRANSMISSION STATUS REPORTS

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

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

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

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

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

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Text for Exhibit D-1 is displayed in HTML format

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00 &ndash; 2004-06-
10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups" summary="Transmission Status Report
of Acknowledgements for State ACK files submitted at ECC-MEM by State ETIN 05003.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 05003
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &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)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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

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

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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

Exhibit D-3 Browser View of State Transmission Report (displayed in HTML format)**TRANSMISSION STATUS DEFINITIONS****State Transmission Report**

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

EXAMPLES OF TRANSMISSION STATUS REPORTS continued**Exhibit D-4 Text View of State Transmission Report:**

```

<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00
      &ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
      summary="Transmission Status Report of Acknowledgements for State ACK files
      submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &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

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued**Exhibit D-4 Text View of State Transmission Report, continued**

```

</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 (A):

```

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

</td>
<td abbr="">

</td>
<td abbr="03040010.ACK">
  03040010.ACK
</td>
<td nowrap="nowrap" abbr="Waiting State Delivery">
  Waiting State Delivery
</td>
<td align="center" abbr="T">
  T
</td>

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Exhibit D-4 Text View of State Transmission Report (A):

```

<td abbr="2004-03-04">
  2004-03-04
</td>

<td align="right" abbr="10:20">
  10:20
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
  T20040304100001.7700
</td>
<td align="right" abbr="99998">
  99998
</td>
<td abbr="T20040304100214.1000">
  T20040304100214.1000
</td>
<td abbr="03040001.SMD">
  03040001.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
  T20040304100001.7700
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040304100315.7700">

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Exhibit D-4 Text View of State Transmission Report (B)

```

T20040304100315.7700
</td>
<td abbr="03040110.SMD">
  03040110.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="">

</td>
<td abbr="">

</td>
<td abbr="03050211.ACK">
  03050211.ACK
</td>
<td nowrap="nowrap" abbr="Received by State">
  Received by State
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued**Exhibit D-4 Text View of State Transmission Report (B)**

```

</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99992">
  99992
</td>
<td abbr="T20040305120400.0000">
  T20040305120400.0000
</td>
<td abbr="03050112.SMD">
  03050112.SMD
</td>
<td nowrap="nowrap" abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="P">
  P
</td>

```

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

```

<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040305120301.0001">
  T20040305120301.0001
</td>

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Exhibit D-4 Text View of State Transmission Report (C), continued

```

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

</td>
<td abbr="">

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

```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued**Exhibit D-4 Text View of State Transmission Report (C), continued**

```

</tr>
</tbody>
</table>
</body>
</html>

```

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

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

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

Exhibit D-6 Browser View of TP Transmission Report

TRANSMISSION STATUS DEFINITIONS**TP Transmission Status Report**

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

INTENTIONAL BLANK PAGE

APPENDIX E

Guidelines for Trading Partners Using EMS

GUIDELINES FOR TRADING PARTNERS USING EMS

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

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

APPENDIX F

Example Script to Pick Up Acks and Send a File

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

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

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

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

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

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

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

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

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

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

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

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

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

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

```
}
```

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

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

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

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

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

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

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

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

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

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```

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

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

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

```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

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

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

EMS Password Rules

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

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

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

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

APPENDIX H
EMS Screen Shot

EMS SCREEN SHOTS

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

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

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or  
inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26  
U.S.C. 7431).
```

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or  
inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26  
U.S.C. 7431).
```

```
login: xxxxxxxx
```

```
Password:
```

```
Password must be changed in 5 day(s).
```

```
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
```

```
-----  
FOR OFFICIAL USE ONLY
```

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

```
# # # #
```

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

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

```
# # # # #
```

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

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

```
FOR OFFICIAL 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 H-1 Password Change in N Days

EMS PASSWORD SCREEN SHOTS

The following represents sample screen shots for logging onto the system and being required to change the password functionality. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

This screen shot represents Exhibit 3-3 when there are “n” amount of days left before the password expires.

See next page.

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

Password must be changed in 5 day(s).

Last login: Tue Oct 11 16:13:12 from 10.10.220.70

FOR OFFICIAL USE ONLY

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

U.S. Government computer

FOR OFFICIAL 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)

Enter your choice:

Exhibit H-1 Password Change in N Days

Upon an initial login or in the event that the password has expired, a password change is required. This screen shot represents Exhibit 3-5 the password change is successful.

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

Enter new password:

Re-enter new password:

Password changed.

FOR OFFICIAL USE ONLY

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

U.S. Government computer

FOR OFFICIAL 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)

Enter your choice:

Exhibit H-2 Password Change Confirmation

This screen shot represents Exhibit 3-6 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

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. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

Enter new password:

Re-enter new password:

Password rule(s) have not been met.

Enter new password:

Re-enter new password

Exhibit H-4 Password Rule Violation Message

This screen shot represents Exhibit 3-8 attempting to change the password when another session is changing the password.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Login failed. Another session is trying to change the password.

Exhibit H-5 Another Login Session Changing Password Message

This screen shot represents Exhibit 3-9 when there is a system error.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
System error.

Exhibit H-6 System Error Message

This screen shot represents Exhibit 3-10 when an incorrect EMS Login ID or password is entered. After three (3) consecutive unsuccessful attempts the connection is terminated.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Login incorrect

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.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
Login incorrect

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26

U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

Login incorrect

Exhibit H-7 Login Incorrect Message

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
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

FOR OFFICIAL USE ONLY

#####

U.S. Government computer

FOR OFFICIAL USE ONLY

(continued on next page)

MAIN MENU

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

Enter your choice:

Exhibit H-8 Registration of Shared Secrets and Change Password

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
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

FOR OFFICIAL USE ONLY

####

U.S. Government computer

FOR OFFICIAL USE ONLY

(continued on next page)

MAIN MENU

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

Enter your choice:

Exhibit H-9 Registration of Shared Secrets

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
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

FOR OFFICIAL USE ONLY

#

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

U.S. Government computer

FOR OFFICIAL 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 H-10 Re-enable Disabled Account

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Exhibit H-18 Account is Locked Message

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of

all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

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. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

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

Exhibit H-13 EFS Busy Message

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx

Password:

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

FOR OFFICIAL USE ONLY
(continued on next page)

####

#

####

#

#

####

U.S. Government computer

FOR OFFICIAL USE ONLY

MAIN MENU

Exhibit H-14 Registering Shared Secrets Validation Error Messages

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

EMS Screen Shot continued

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

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

login: xxxxxxxx
Password:
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. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.
Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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

Exhibit H-17 Another Session Changing Shared Secrets Message

EMS Screen Shot continued

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

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

```
MAIN MENU

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

Enter your choice: 6

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

Password changed.

MAIN MENU

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

Enter your choice:
```

Exhibit H-18 Password Change Confirmation

EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

Incorrect current password.

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

Exhibit H-19 Incorrect Current Password Message

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

|

MAIN MENU

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

Enter your choice: 6

Enter current password:

Enter new password:

Re-enter new password:

New passwords don't match.

Enter current password:

Enter new password:

Re-enter new password:

Exhibit H-20 Unmatched New Passwords Message

EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

Password rule(s) have not been met.

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

Exhibit H-21 Password Rule Violation Message

EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

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

MAIN MENU

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

Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

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

Exhibit H-23 Another Session Changing Password Message

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

```
MAIN MENU

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

Enter your choice: 6

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

System error.

DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

EMS Screen Shot continued

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

MAIN MENU

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

Enter your choice: 6

Can only choose Change Password once.

MAIN MENU

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

Enter your choice:

Exhibit H-25 Change Password Once Message

EMS Screen Shot continued

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

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

```
MAIN MENU

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

Enter your choice: 9

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

Registration of Shared Secrets Successful.

MAIN MENU

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

Enter your choice:
```

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

EMS Screen Shot continued

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

MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 12345

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 1

Invalid zip code: must be 5 digits.

Enter your zip code: 12345

Enter your phone number: 2

Invalid phone number: must be 10 digits.

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

Secret phrases don't match.

Enter your secret phrase:

Re-enter your secret phrase:

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

Enter your secret phrase:

Re-enter your secret phrase:

(continued on next page.)

Registration of Shared Secrets Successful.

MAIN MENU

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

Enter your choice:

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

EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 1abcd

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1234567

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1

Invalid EFIN: must be 6 digits.

MAIN MENU

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

Enter your choice: 1

DISCONNECTING FROM EFS
```

Exhibit H-28 Three Incorrect Entries of a Shared Secret

EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

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

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

MAIN MENU

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

Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

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

System error.

DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

EMS Screen Shot continued

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

MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

Registration of Shared Secrets Successful.

MAIN MENU

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

Enter your choice: 9

Can only choose Change Shared Secrets once.

(continued on next page.)

MAIN MENU

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

Enter your choice:

Exhibit H-31 Change Shared Secrets Once Message

INTENTIONAL BLANK PAGE

APPENDIX I

EEC Form Identification Error Codes

COMMUNICATIONS ERROR MESSAGES

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

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

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

MIME-Version: 1.0

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

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

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

Communication Error Messages continued

2. **“ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED”** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements “inner envelopes” does not match The count in Field 0030 of the “outer envelope” RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
3. **“ADDITIONAL TAX DATA AFTER RECAP”** -- The FEPS will reject the entire transmission when data exists after the RECAP record.
4. **“EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY”** -- The FEPS will reject the entire transmission if the FEPS is unresponsive.
5. **“EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS”** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.
6. **“ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID”** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. *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.*

Communication Error Messages continued

11. **“INVALID FORM FORMAT BEGINNING AT RECORD n” — For ETD transmissions**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.
12. **“INVALID FORM TYPE FOR THIS EMS PROCESSING SITE”** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
13. **“INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn”** — The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the inner TRANA record. *Applicable to State Acknowledgement Transmissions Only.*
14. **“INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn”** — The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:
 - a) each record begins with a 4 digit byte count = 0120
 - b) the byte count is followed by the 4 asterisk record sentinel
 - c) the record type is ACK or ACKR
 - d) the last character is a #, based on the byte count in the first four digits. *Applicable to State Acknowledgement Transmissions Only.*
15. **“INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn”** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. *Applicable to State Acknowledgement Transmissions Only.*
16. **“INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn”** -- If any of the following conditions exist in an inner envelope:
 - a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
 - b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
 - c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. *Applicable to State Acknowledgement Transmissions Only.*

Communication Error Messages continued

17. **“INVALID JULIAN DAY IN THE TRANA RECORD”** -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. ***Not Applicable to State Acknowledgement Trans.***
18. **“INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN”**
F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO — **EMS** will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record.
19. **“INVALID PRODUCTION-TEST CODE – P = PRODUCTION, T = TEST”** — **EMS** will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal “T” or “P”.
20. **“INVALID RECAP: WRONG LENGTH OR EMBEDDED #”** — **EMS** will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.
21. **“INVALID RECORD FORMAT IN RECORD NUMBER XXX”** -- **EMS** will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record**. The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.
22. **“INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR”**-- **EMS** will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
23. **“INVALID TAX RETURN FORMAT BEGINNING AT RECORD n”** -- **EMS** will reject the entire transmission Error Ack message after the first occurrence of this 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.

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:
- | | |
|-----|----------------------------------|
| “ ” | = regular 1040 Electronic Filing |
| “D” | = ETD |
| “N” | = ETD Online |
| “O” | = Online Filing |
| “Z” | = State Acknowledgement |
31. **“THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT”** -- **EMS** will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.
32. **“MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn”** — **EMS** will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

33. **“MULTIPLE TRANA/TRANB RECORDS DETECTED”** -- **EMS** will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. ***Not Applicable to State Acknowledgement Transmissions.***
34. **“NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION”** -- **EMS** will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. ***Applicable to State Acknowledgement Transmissions Only.***
35. **“NO FORMS WITHIN THE TRANSMISSION”** -- **EMS** will reject the entire transmission when there are no ETD forms within a transmission.
36. **“NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn”** -- **EMS** will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANA is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.***
37. **“NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn”** -- If the second record in the inner envelope is not a correctly formatted TRANB record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANB is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record.
- Applicable to State Acknowledgement Transmissions Only.***
38. **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM”** – EMS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or “RECAP” is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.
39. **“NO RETURNS WITHIN THE TRANSMISSION”** -- EMS will reject the entire transmission when there are no returns within a transmission.

Communication Error Messages continued

40. **“NO TRANA RECORD RECEIVED”** -- 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.***
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.

INTENTIONAL BLANK PAGE

APPENDIX J

Acronym List

ACRONYM LIST

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

INTENTIONAL BLANK PAGE

I

SECTION C

SECTION C TRANSMISSION (TRANA) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0120
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"TRANab"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15	23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020	TRANSMITTER'S NAME		35	24	58	A/N
0030	TYPE OF TRANSMITTER		16	59	74	"PREPARER" OR "PREPARER'S AGENT"
0040	PROCESSING SITE		1	75	75	"B" = OGDEN
0050	TRANSMISSION DATE		8	76	83	N FORMAT: YYYYMMDD
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)		7	84	90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070	JULIAN DATE		3	91	93	N RANGE: 001-365
0080	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DATE IN (FIELD 0070)		2	94	95	N
	NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.					
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT		1	96	96	"A" = ASCII
0100	RECORD TYPE INDICATOR		1	97	97	"F" = FIXED "V" = VARIABLE
0110	RESERVED		6	98	103	IRS USE ONLY
0120	FILLER		5	104	108	BLANKS
0130	RESERVED		1	109	109	BLANKS
0140	PROCESSING YEAR		1	110	110	"C" = CURRENT "P" = PRIOR
0150	RESERVED		6	111	116	IRS USE ONLY
0160	PRODUCTION-TEST CODE		1	117	117	"P" = PRODUCTION "T" = TEST
0170	TRANSMISSION TYPE CODE		1	118	118	"F" = FIDUCIARY RETURN
0180	RESERVED		1	119	119	IRS USE ONLY
	RECORD TERMINUS CHARACTER		1	120	120	"#"

SECTION C TRANSMISSION (TRANB) RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"TRANbb"
0010		9	15 -	23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020		35	24 -	58	A/N
0030		35	59 -	93	A/N
0040		10	94 -	103	N
0050		16	104 -	119	BLANKS
		1	120 -	120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1144
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"RETbbb"
0001	TYPE		6	15	20	"1041bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	TAX PERIOD		6	36	41	N FORMAT: YYYYMM
0006	FILLER		1	42	42	BLANK
0007	FORM 8453-F INDICATOR		2	43	44	N "00" OR "01" OR "02"
	NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F. VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-F. VALUE = "02" AUTHENTICATION RECORD MUST BE PART OF THE ELECTRONIC RETURN.					
0010	FISCAL YEAR BEGINNING		8	45	52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	53	60	FORMAT: YYYYMMDD OR BLANK
0025	SECTION 642i		1	61	61	"X" OR BLANK
0030	NAME CONTROL		4	62	65	A/N
0040	EMPLOYER IDENTIFICATION NUMBER	C	9	66	74	N
0050	DATE ENTITY CREATED	D	8	75	82	FORMAT: YYYYMMDD
0060	ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83	117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
0070	GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118	152	A/N OR BLANK
*0075	GRANTOR NAME		6	153	158	"STMbnn" OR BLANK
0080	FIDUCIARY NAME LINE		35	159	193	A/N
0085	IN CARE OF NAME LINE		35	194	228	A/N
0090	STREET ADDRESS - DOMESTIC		35	229	263	A/N
0095	FOREIGN ADDRESS, LINE 1		35	264	298	A/N OR BLANK
0097	FOREIGN ADDRESS, LINE 2		35	299	333	A/N OR BLANK
0100	CITY or TOWN		22	334	355	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0110	STATE		2	356	- 357	A/N
	NOTE: FOR FOREIGN COUNTRIES ".b" (PERIOD AND A BLANK SPACE) IS ALLOWED					
0115	FOREIGN COUNTRY CODE		2	358	- 359	ALPHA OR BLANK
0120	ZIP CODE		12	360	- 371	N OR nnnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0130	DECEDENT ESTATE	A	1	372	- 372	"X" OR BLANK
0140	SIMPLE TRUST	A	1	373	- 373	"X" OR BLANK
0150	COMPLEX TRUST	A	1	374	- 374	"X" OR BLANK
0151	QUALIFIED DISABILITY TRUST	A	1	375	- 375	"X" OR BLANK
0152	ESBT	A	1	376	- 376	"X" OR BLANK
0160	GRANTOR TYPE TRUST	A	1	377	- 377	"X" OR BLANK
	NOTE: GRANTOR TRUSTS MAY USE NEW STATEMENT FIELD 0905 TO PROVIDE THE INFORMATION REQUIRED PER THE INSTRUCTIONS FOR FORM 1041. OPTIONAL STATEMENT FIELD 0910 MAY ALSO BE USED IF ADDITIONAL SPACE IS NEEDED.					
0170	BANKRUPTCY ESTATE-CHPT. 7	A	1	378	- 378	NO ENTRY
0180	BANKRUPTCY ESTATE-CHPT. 11	A	1	379	- 379	NO ENTRY
0190	POOLED INCOME FUND	A	1	380	- 380	"X" OR BLANK
@0200	POOLED INCOME FUND STATEMENT	A	6	381	- 386	"STMbnn" OR BLANK
0210	INITIAL RETURN BOX	F	1	387	- 387	"X" OR BLANK
0220	FINAL RETURN BOX	F	1	388	- 388	"X" OR BLANK
0230	AMENDED RETURN BOX	F	1	389	- 389	NO ENTRY
0240	CHANGE IN FIDUCIARY	F	1	390	- 390	"X" OR BLANK
0250	CHANGE IN FIDUCIARY'S NAME	F	1	391	- 391	"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	392	- 392	"X" OR BLANK
0265	CHANGE IN TRUST'S NAME	F	1	393	- 393	"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	394	- 400	N OR BLANK RANGE 000000 - 999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	401	- 401	"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	402	- 402	"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (2))	E	1	403	- 403	"X" OR BLANK

SECTION C FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0309	SECTION 645 ELECTION INDICATOR	G	1	404	404	X OR BLANK
0310	INTEREST INCOME	1	12	405	416	N ***
0320	TOTAL ORDINARY DIVIDENDS	2	12	417	428	N ***
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	429	440	N
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	441	452	N
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	453	464	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	465	476	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	477	488	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	489	500	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	501	512	N
0375	FORM 4684	7	9	513	521	"FORM 4684" OR BLANK
0380	SOURCE OF OTHER INCOME	8	30	522	551	A/N OR BLANK
*0385	SOURCE OF OTHER INCOME	8	6	552	557	"STMbnn" OR BLANK
0390	OTHER INCOME	8	12	558	569	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	570	581	N
0410	FORM 4952 ATTACHED	10	1	582	582	"X" OR BLANK
0420	INTEREST	10	12	583	594	N ***
0430	TAXES	11	12	595	606	N ***
0440	FIDUCIARY FEES	12	12	607	618	N ***
0450	CHARITABLE DEDUCTIONS	13	12	619	630	N ***
0455	CHARITABLE DEDUCTION STATEMENT	13	6	631	636	"STMbnn" OR BLANK
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	637	648	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0470	NATURE OF OTHER DEDUCTIONS	15	6	649	- 654	"STMbnn OR BLANK"
	NOTE: ESTATES AND TRUSTS MUST USE THIS STATEMENT FIELD TO EXPLAIN THE ENTRY IN FIELD 0480, LINE 15a OF FORM 1041, PAGE 1. THIS STATEMENT IS INTENDED TO SERVE THE SAME PURPOSE OF THE ATTACHMENT REQUIRED FOR LINE 15a IF THE RETURN WERE FILED ON PAPER. EXPLANATIONS MAY NOT BE ENTERED ON SCHEDULE K-1.					
+0480	OTHER DEDUCTIONS	15a	12	655	- 666	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	667	- 678	N ***
0510	ADD LINES 10 - 15b	16	12	679	- 690	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	691	- 702	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	703	- 714	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	715	- 721	N
@0540	ESTATE TAX DEDUCTION	19	6	722	- 727	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	728	- 739	N ***
0560	EXEMPTION AMOUNT	20	12	740	- 751	N ***
0570	ADD LINES 18 - 20	21	12	752	- 763	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	764	- 775	N
0590	TOTAL TAX (SCHEDULE G)	23	12	776	- 787	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	788	- 798	"SECTb643 (G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	799	- 810	N
0620	CURRENT YEAR ESTIMATED TAX PAYMENTS PRIOR YEAR ES CREDIT	24a	12	811	- 822	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	823	- 834	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	835	- 846	N
0680	TAX PAID WITH EXTENSION FILE	24d	12	847	- 858	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	859	- 864	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	865	- 865	"X" or blank

SECTION C FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	866	- 877	N ***
0710	FORM 2439 AMOUNT	24f	12	878	- 889	N
0720	FORM 4136 AMOUNT	24g	12	890	- 901	N
0740	TOTAL	24h	12	902	- 913	N
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	914	- 925	N ***
0770	ESTIMATED TAX PENALTY	26	12	926	- 937	N ***
0780	TAX DUE	27	12	938	- 949	N
0790	OVERPAYMENT	28	12	950	- 961	N
0800	AMOUNT CREDITED TO NEXT TAX YEAR	29a	12	962	- 973	N ***
0810	REFUNDED AMOUNT	29b	12	974	- 985	N ***
0815	FIDUCIARY SIGNATURE		5	986	- 990	N
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY) NOTE: TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT SEND ESTIMATED TAX PAYMENTS ELECTRONICALLY VIA EFTPS		9	991	- 999	N OR BLANK
0825	PAID PREPARER AUTHORIZATION YES BOX		1	1000	- 1000	"X" OR BLANK
0826	PAID PREPARER AUTHORIZATION NO BOX		1	1001	- 1001	"X" OR BLANK
0830	PREPARER'S NAME		35	1002	- 1036	A/N OR BLANK
0840	PREPARER SELF-EMPLOYED		1	1037	- 1037	"X" OR BLANK
0850	PREPARER'S TIN		9	1038	- 1046	Pnnnnnnnn or nnnnnnnnn OR BLANK
NOTE: BEGINNING TAX YEAR 2011 (PROCESSING YEAR 2012), TAX RETURNS MAY BE REJECTED IF AN SSN, OR ANY NUMBER THAT IS NOT A PTIN, IS INCLUDED IN THIS FIELD.						
+0860	PREPARER'S FIRM		27	1047	- 1073	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	1074	- 1082	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	1083	- 1121	A/N OR BLANK
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1122	- 1131	N OR BLANK
*0905	GRANTOR TRUST ATTACHMENT		6	1132	- 1137	"STMbnn"
*0910	OPTIONAL INFORMATION		6	1138	- 1143	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1144	- 1144	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0623
	START RECORD SENTINEL		4	5	8	*****
0920	RECORD ID		6	9	14	"RETbbb"
0921	TYPE		6	15	20	"1041bb"
0922	PAGE NUMBER		5	21	25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0924	FILLER		1	35	35	BLANK
0925	TAX PERIOD		6	36	41	N FORMAT: YYYYMM
0926	FILLER		1	42	42	BLANK
0927	FORM 8453-F INDICATOR		2	43	44	N "00" OR "01" OR "02"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45	50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51	62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63	74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75	86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87	98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99	110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111	122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123	134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135	146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147	158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159	170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171	182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183	194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195	206	N

SECTION C FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207	- 218	N
*1100	SEPARATE SHARE RULE	B-7	6	219	- 224	"STMBnn" OR BLANK
1110	ACCOUNTING INCOME	B-8	12	225	- 236	N
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237	- 248	N
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249	- 260	N
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261	- 272	N
1150	TAX EXEMPT INCOME	B-12	12	273	- 284	N
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285	- 296	N
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297	- 308	N
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309	- 320	N
1205	TAX FROM RATE SCHEDULE OR SCHEDULE D	G-1a	12	321	- 332	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	333	- 344	N
1220	OTHER TAX DESCRIPTION	G-1b	20	345	- 364	NO ENTRY
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	365	- 376	N***
1230	TOTAL TAX	G-1d	12	377	- 388	N
1240	CREDIT FORM 1116	G-2a	12	389	- 400	N ***
1290	GENERAL BUSINESS CREDIT	G-2b	12	401	- 412	N***
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2c	12	413	- 424	N***
1305	BOND CREDITS (FORM 8912)	G-2d	12	425	- 436	NO ENTRY
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	437	- 448	N

SECTION C FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1315	QZAB AMOUNT	G-4	12	449 -	460	NO ENTRY
1320	LINE 1d MINUS LINE 3	G-4	12	461 -	472	N
1330	RECAPTURE TAXES FORM 4255	G-5	1	473 -	473	"X" OR BLANK
1340	RECAPTURE TAXES FORM 8611	G-5	1	474 -	474	NO ENTRY
1350	RECAPTURE TAXES	G-5	12	475 -	486	N
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	487 -	498	N
@1366	COMPUTATION SCHEDULE	G-7	6	499 -	504	"STMbnn" OR BLANK
+1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST OR SEC641(c) LITERAL	G-7	22	505 -	526	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C) INTEREST" "SEC 641(C)bbbbbbbbbbbb OR BLANK"
1368	TAX OR INTEREST DUE	G-7	12	527 -	538	N
1370	TOTAL TAX (ADD LINES 4 - 6)	G-7	12	539 -	550	N ***
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	551 -	556	"STMbnn" OR BLANK
1390	TAX EXEMPT INCOME - YES BOX	1	1	557 -	557	"X" OR BLANK
1395	TAX EXEMPT INCOME - NO BOX	1	1	558 -	558	"X" OR BLANK
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	559 -	570	N
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	571 -	571	"X" OR BLANK
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	572 -	572	"X" OR BLANK
1430	FOREIGN ACCOUNT - YES BOX	3	1	573 -	573	"X" OR BLANK
1435	FOREIGN ACCOUNT NO BOX	3	1	574 -	574	"X" OR BLANK
1440	NAME OF FOREIGN COUNTRY	3	33	575 -	607	A/N
1450	FOREIGN TRUST - YES BOX	4	1	608 -	608	"X" OR BLANK
1452	FOREIGN TRUST NO BOX	4	1	609 -	609	"X" OR BLANK
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	610 -	610	"X" OR BLANK
@1458	IF YES, REQUIRED ATTACHMENT	5	6	611 -	616	"STMbnn" OR BLANK
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	617 -	617	"X" OR BLANK
1470	COMPLEX TRUST	6	1	618 -	618	"X" OR BLANK
1480	SEC. 643 (e) (3) ELECTION (SCHEDULE D)	7	1	619 -	619	"X" OR BLANK

SECTION C FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1490	DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	620	620	"X" OR BLANK
1500	ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX	9	1	621	621	"X" OR BLANK
1505	ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX	9	1	622	622	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	623	623	"#"

SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0729
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	20	"Cbbbbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0009	NAME OF PROPRIETOR		35	43	77	A/N
0010	SOCIAL SECURITY NUMBER		9	78	86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87	111	A/N
0030	BUSINESS CODE	B	6	112	117	N
0040	BUSINESS NAME	C	35	118	152	A/N
0050	EMPLOYER ID NUMBER	D	9	153	161	N
0060	BUSINESS ADDRESS	E	35	162	196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197	226	A/N
0080	CASH ACCOUNTING METHOD	F(1)	1	227	227	"X" OR BLANK
0090	ACCRUAL ACCOUNTING METHOD	F(2)	1	228	228	"X" OR BLANK
0100	OTHER ACCOUNTING METHOD	F(3)	1	229	229	"X" OR BLANK
0110	OTHER METHOD TYPE	F(3)	25	230	254	A/N OR BLANK
0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - YES BOX	G	1	255	255	"X" OR BLANK
0125	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - NO BOX	G	1	256	256	"X" OR BLANK
0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H	1	257	257	"X" OR BLANK
0132	PAYMENTS MADE IN 2011 WHICH REQUIRE FORM 1099 YES BOX	I	1	258	258	"X" OR BLANK
0133	PAYMENTS MADE IN 2011 WHICH REQUIRE FORM 1099 NO BOX	I	1	259	259	"X" OR BLANK
0135	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099 YES BOX	J	1	260	260	"X" OR BLANK
0136	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099 NO BOX	J	1	261	261	"X" OR BLANK
0137	MERCHANT AND THIRD PARTY PAYMENTS RECEIVED	1a	12	262	273	N

SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0138	GROSS RECEIPTS AND SALES NOT REPORTED ON LINE 1A	1b	12	274 - 285	N	
0140	STATUTORY EMPLOYEE EARNINGS	1c	12	286 - 297	N	
0150	TOTAL GROSS RECEIPTS	1d	12	298 - 309	N	
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	310 - 315	"STMbnn" OR BLANK	
0170	RETURNS/ALLOWANCES	2	12	316 - 327	N	
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	328 - 339	N	
0190	COST OF GOODS SOLD	4	12	340 - 351	N	
0200	GROSS PROFIT	5	12	352 - 363	N	
0210	OTHER INCOME	6	12	364 - 375	N	
0220	GROSS INCOME	7	12	376 - 387	N	
0230	ADVERTISING	8	12	388 - 399	N	
0250	CAR/TRUCK EXPENSES	9	12	400 - 411	N	
0260	COMMISSIONS/FEEES	10	12	412 - 423	N	
0265	CONTRACT LABOR	11	12	424 - 435	N	
0270	DEPLETION	12	12	436 - 447	N	
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	448 - 459	N	
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	460 - 471	N	
0300	INSURANCE	15	12	472 - 483	N	
*0310	FORM 1098 EXPLANATION	16a	6	484 - 489	"STMbnn" OR BLANK	
0320	MORTGAGE INTEREST	16a	12	490 - 501	N	
*0330	FORM 1098 NAME/ADDRESS	16b	6	502 - 507	"STMbnn" OR BLANK	
0340	OTHER INTEREST	16b	12	508 - 519	N	
0350	LEGAL/PROFESSIONAL SERVICES	17	12	520 - 531	N	
0360	OFFICE EXPENSE	18	12	532 - 543	N	
0370	PENSION/PROFIT SHARING	19	12	544 - 555	N	
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	556 - 567	N	
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	568 - 579	N	
0400	REPAIRS/MAINTENANCE	21	12	580 - 591	N	
0410	SUPPLIES	22	12	592 - 603	N	
0420	TAXES/LICENSES	23	12	604 - 615	N	
0430	TRAVEL	24a	12	616 - 627	N	
0440	DEDUCTIBLE MEALS AND ENTERTAINMENT	24b	12	628 - 639	N	

SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0470	UTILITIES	25	12	640	-	651	N
0480	WAGES	26	12	652	-	663	N
0490	OTHER EXPENSES	27	12	664	-	675	N
0500	TOTAL EXPENSES	28	12	676	-	687	N
0510	TENTATIVE PROFIT/LOSS	29	12	688	-	699	N
0520	HOME BUSINESS EXPENSE	30	12	700	-	711	N
0530	PAL INDICATOR	31	3	712	-	714	"PAL" OR BLANK
0540	NET PROFIT/LOSS	31	12	715	-	726	N
0550	ALL INVESTMENT AT RISK	32a	1	727	-	727	"X" OR BLANK
0560	SOME INVESTMENT NOT AT RISK	32b	1	728	-	728	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	729	-	729	"#"

SECTION C SCHEDULE C - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0457
	START RECORD SENTINEL		4	5 -	8	*****
0580	RECORD ID		6	9 -	14	"SCHbbb"
0581	SCHEDULE TYPE		6	15 -	20	"Cbbbbb"
0582	PAGE NUMBER		5	21 -	25	"PG02b"
0583	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0584	FILLER		1	35 -	35	BLANK
0585	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0590	CLOSING INVENTORY COST METHOD	33a	1	43 -	43	"X" OR BLANK
0600	LOWER COST/MARKET	33b	1	44 -	44	"X" OR BLANK
0610	OTHER CLOSING INVENTORY METHOD	33c	1	45 -	45	"X" OR BLANK
@0620	OTHER METHOD EXPLANATION	33c	6	46 -	51	"STMbnn" OR BLANK
0630	CHANGE INVENTORY - YES BOX	34	1	52 -	52	"X" OR BLANK
0635	CHANGE INVENTORY - NO BOX	34	1	53 -	53	"X" OR BLANK
@0640	CHANGE INVENTORY EXPLANATION	34	6	54 -	59	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	60 -	71	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	72 -	77	"STMbnn" OR BLANK
0670	PURCHASES	36	12	78 -	89	N
0680	COST OF LABOR	37	12	90 -	101	N
0690	MATERIALS/SUPPLIES	38	12	102 -	113	N
0700	OTHER COSTS	39	12	114 -	125	N
0710	TOTAL COSTS	40	12	126 -	137	N
0720	ENDING INVENTORY	41	12	138 -	149	N
0730	COST OF GOODS SOLD	42	12	150 -	161	N
0740	VEHICLE SERVICE DATE	43	8	162 -	169	YYYYMMDD OR BLANK
0750	BUSINESS MILES	44a	6	170 -	175	N
0760	COMMUTING MILES	44b	6	176 -	181	N
0770	OTHER MILES	44c	6	182 -	187	N

SECTION C SCHEDULE C - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0780	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - YES BOX	45	1	188	- 188	"X" OR BLANK
0785	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - NO BOX	45	1	189	- 189	"X" OR BLANK
0790	ANOTHER VEHICLE FOR PERSONAL USE - YES BOX	46	1	190	- 190	"X" OR BLANK
0795	ANOTHER VEHICLE FOR PERSONAL USE - NO BOX	46	1	191	- 191	"X" OR BLANK
0800	EVIDENCE TO SUPPORT DEDUCTION YES BOX	47a	1	192	- 192	"X" OR BLANK
0805	EVIDENCE TO SUPPORT DEDUCTION NO BOX	47a	1	193	- 193	"X" OR BLANK
0810	EVIDENCE WRITTEN - YES BOX	47b	1	194	- 194	"X" OR BLANK
0815	EVIDENCE WRITTEN - NO BOX	47b	1	195	- 195	"X" OR BLANK
@0820	OTHER EXPENSES NOTE: IF MORE THAN (9) EXPLANATIONS FOR PART V ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD @0820 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.	PT V	6	196	- 201	"STMbnn" OR BLANK
0830	OTHER EXPENSES (SPECIFY)	PT V	15	202	- 216	A/N
0840	OTHER EXPENSES	PT V	12	217	- 228	N
0850	OTHER EXPENSES (SPECIFY)	PT V	15	229	- 243	A/N
0860	OTHER EXPENSES	PT V	12	244	- 255	N
0870	OTHER EXPENSES (SPECIFY)	PT V	15	256	- 270	A/N
0880	OTHER EXPENSES	PT V	12	271	- 282	N
0890	OTHER EXPENSES (SPECIFY)	PT V	15	283	- 297	A/N
0900	OTHER EXPENSES	PT V	12	298	- 309	N
0910	OTHER EXPENSES (SPECIFY)	PT V	15	310	- 324	A/N
0920	OTHER EXPENSES	PT V	12	325	- 336	N
0930	OTHER EXPENSES (SPECIFY)	PT V	15	337	- 351	A/N
0940	OTHER EXPENSES	PT V	12	352	- 363	N
0950	OTHER EXPENSES (SPECIFY)	PT V	15	364	- 378	A/N
0960	OTHER EXPENSES	PT V	12	379	- 390	N
0970	OTHER EXPENSES (SPECIFY)	PT V	15	391	- 405	A/N
0980	OTHER EXPENSES	PT V	12	406	- 417	N
0990	OTHER EXPENSES (SPECIFY)	PT V	15	418	- 432	A/N
1000	OTHER EXPENSES	PT V	12	433	- 444	N
1010	TOTAL OTHER EXPENSES	48	12	445	- 456	N
	RECORD TERMINUS CHARACTER		1	457	- 457	"#"

SECTION C SCHEDULE CEZ - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0343
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	20	"C-EZbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001- 9999999
0009	NAME OF PROPRIETOR		35	43	77	A/N
0010	SOCIAL SECURITY NUMBER		9	78	86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87	111	A/N
0030	BUSINESS CODE	B	6	112	117	N
0040	BUSINESS NAME	C	35	118	152	A/N
0050	EMPLOYER ID NUMBER	D	9	153	161	N
0060	BUSINESS ADDRESS	E	35	162	196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197	226	A/N
0072	PAYMENTS MADE IN 2011 WHICH FORM 1099 YES BOX	F	1	227	227	"X" OR BLANK
0073	PAYMENTS MADE IN 2011 WHICH FORM 1099 NO BOX	F	1	228	228	"X" OR BLANK
0075	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099? YES BOX	G	1	229	229	"X" OR BLANK
0076	IF YES, DID YOU OR WILL YOU FILE ALL REQUIRED FORMS 1099? NO BOX	G	1	230	230	"X" OR BLANK
0077	MERCHANT AND THIRD PARTY PAYMENTS RECEIVED	1a	12	231	242	N
0078	GROSS RECEIPTS AND SALES NOT REPORTED ON LINE 1a	1b	12	243	254	N
0080	STATUTORY EMPLOYEE INDICATOR	1c	12	255	266	N
0090	TOTAL GROSS RECEIPTS	1d	12	267	278	N
@0100	GROSS RECEIPTS EXPLANATION	1	6	279	284	"STmbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	285	296	N
0120	NET PROFIT	3	12	297	308	N
0130	VEHICLE SERVICE DATE	4	8	309	316	YYYYMMDD OR BLANK

SECTION C SCHEDULE CEZ - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	BUSINESS MILES	5a	6	317 -	322	N
0150	COMMUTING MILES	5b	6	323 -	328	N
0160	OTHER MILES	5c	6	329 -	334	N
0170	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - YES BOX	6	1	335 -	335	"X" OR BLANK
0175	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - NO BOX	6	1	336 -	336	"X" OR BLANK
0180	ANOTHER VEHICLE FOR PERSONAL USE - YES BOX	7	1	337 -	337	"X" OR BLANK
0185	ANOTHER VEHICLE FOR PERSONAL USE - NO BOX	7	1	338 -	338	"X" OR BLANK
0190	EVIDENCE TO SUPPORT DEDUCTION YES BOX	8a	1	339 -	339	"X" OR BLANK
0195	EVIDENCE TO SUPPORT DEDUCTION NO BOX	8a	1	340 -	340	"X" OR BLANK
0200	EVIDENCE WRITTEN - YES BOX	8b	1	341 -	341	"X" OR BLANK
0205	EVIDENCE WRITTEN - NO BOX	8b	1	342 -	342	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	343 -	343	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0913
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Dbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	43 -	48	"STMb97" OR BLANK
<p>NOTE: IF MORE THAN FIVE (5) SHORT TERM AND/OR FIVE (5) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.</p>						
0030	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	49 -	68	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1a(b)	8	69 -	76	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0050	TRANSACTION 1 DATE SOLD	PT I 1a(c)	8	77 -	84	FORMAT: YYYYMMDD OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1a(d)	12	85 -	96	N
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1a(e)	12	97 -	108	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	109 -	120	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	121 -	140	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1a(b)	8	141 -	148	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0110	TRANSACTION 2 DATE SOLD	PT I 1a(c)	8	149 -	156	FORMAT: YYYYMMDD OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1a(d)	12	157 -	168	N
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1a(e)	12	169 -	180	N
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	181 -	192	N

SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	193	- 212	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1a(b)	8	213	- 220	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1a(c)	8	221	- 228	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1a(d)	12	229	- 240	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1a(e)	12	241	- 252	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1a(f)	12	253	- 264	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	265	- 284	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1a(b)	8	285	- 292	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1a(c)	8	293	- 300	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1a(d)	12	301	- 312	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1a(e)	12	313	- 324	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	325	- 336	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	337	- 356	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1a(b)	8	357	- 364	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1a(c)	8	365	- 372	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1a(d)	12	373	- 384	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1a(e)	12	385	- 396	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	397	- 408	N

SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0380	ST GAIN OR LOSS TOTAL FROM STATEMENT IN LIEU OF SCHEDULE D-1 (USE FIELD 0020 TO REFERENCE STATEMENT)	PT I 1b(f)	12	409	- 420	N
0750	ST GAIN/LOSS FROM FORMS 4684, 6252, 6781, AND 8824	PT I 2(f)	12	421	- 432	N
0760	ST GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	433	- 444	N
0780	ST CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	445	- 456	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	457	- 468	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	469	- 488	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6a(b)	8	489	- 496	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6a(c)	8	497	- 504	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6a(d)	12	505	- 516	N
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6a(e)	12	517	- 528	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	529	- 540	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	541	- 560	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6a(b)	8	561	- 568	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6a(c)	8	569	- 576	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6a(d)	12	577	- 588	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6a(e)	12	589	- 600	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	601	- 612	N

SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	613	- 632	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6a(b)	8	633	- 640	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6a(c)	8	641	- 648	FORMAT: YYYYMMDD OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6a(d)	12	649	- 660	N
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6a(e)	12	661	- 672	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	673	- 684	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	685	- 704	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6a(b)	8	705	- 712	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6a(c)	8	713	- 720	FORMAT: YYYYMMDD OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6a(d)	12	721	- 732	N
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6a(e)	12	733	- 744	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	745	- 756	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	757	- 776	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6a(b)	8	777	- 784	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6a(c)	8	785	- 792	FORMAT: YYYYMMDD OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6a(d)	12	793	- 804	N
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6a(e)	12	805	- 816	N
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	817	- 828	N

SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
+1150	LT GAIN OR LOSS TOTAL FROM STATEMENT IN LIEU OF SCHEDULE D-1 (USE FIELD 0020 TO REFERENCE STATEMENT)	PT II 6b(f)	12	829	-	840	N
1580	LT GAIN/LOSS FROM FORMS 2439, 4684, 6252, 6781, AND 8824	PT II 7(f)	12	841	-	852	N
1590	LT CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	853	-	864	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	865	-	876	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	877	-	888	N ***
1620	LT CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	889	-	900	N ***
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 12(f)	12	901	-	912	N
	RECORD TERMINUS CHARACTER		1	913	-	913	"#"

SECTION C SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0455
	START RECORD SENTINEL		4	5	8	*****
1643	RECORD ID		6	9	14	"SCHbbb"
1644	SCHEDULE TYPE		6	15	20	"Dbbbbbb"
1645	PAGE NUMBER		5	21	25	"PG02b"
1646	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
1647	FILLER		1	35	35	BLANK
1648	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 13(1)	12	43	54	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 13(2)	12	55	66	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 13(3)	12	67	78	N
1671	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: BENEFICIARIES	PT III 14a(1)	12	79	90	N
1672	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (ESTATES AND TRUSTS)	PT III 14a(2)	12	91	102	N
1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (TOTAL)	PT III 14a(3)	12	103	114	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 14b(1)	12	115	126	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 14b(2)	12	127	138	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 14b(3)	12	139	150	N
1681	28% RATE GAIN OR LOSS (BENEFICIARIES)	PT III 14c(1)	12	151	162	N
1682	28% RATE GAIN OR LOSS (ESTATE OR TRUST)	PT III 14c(2)	12	163	174	N
1683	28% RATE GAIN OR LOSS (TOTAL)	PT III 14c(3)	12	175	186	N
1710	TOTAL NET GAIN OR LOSS: (BENEFICIARIES)	PT III 15(1)	12	187	198	N
1720	TOTAL NET GAIN OR LOSS: (ESTATES OR TRUSTS)	PT III 15(2)	12	199	210	N
1730	TOTAL CAPITAL GAIN TOTAL	PT III 15(3)	12	211	222	N

SECTION C SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1760	LINE 15, COL. 3	PT IV 16	12	223	-	234	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22 OR FORM 990-T, LINE 34	PT V 17	12	235	-	246	N
1780	SMALLER OF LINE 14a OR 15 COLUMN 2	PT V 18	12	247	-	258	N
1790	QUALIFIED DIVIDENDS FORM 1041, LINE 2b(2) OR 990-T	PT V 19	12	259	-	270	N
1800	ADD LINE 18 AND LINE 19	PT V 20	12	271	-	282	N
1810	AMOUNT FROM FORM 4952, LINE 4g	PT V 21	12	283	-	294	N
1820	SUBTRACT LINE 21 FROM LINE 20	PT V 22	12	295	-	306	N
1830	SUBTRACT LINE 22 FROM LINE 17	PT V 23	12	307	-	318	N
1840	SMALLER OF LINE 17 OR MAXIMUM AMOUNT FOR CURRENT TAX YEAR	PT V 24	12	319	-	330	N
1845	YES BOX	PT V 25	1	331	-	331	X OR BLANK
1850	NO BOX	PT V 25	1	332	-	332	X OR BLANK
1855	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 25	12	333	-	344	N
1860	SUBTRACT LINE 25 FROM LINE 24	PT V 26	12	345	-	356	N
1895	YES BOX	PT V 27	1	357	-	357	X OR BLANK
1900	NO BOX	PT V 27	1	358	-	358	X OR BLANK
1905	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 27	12	359	-	370	N
1910	LINE 26 AMOUNT, IF ANY	PT V 28	12	371	-	382	N
1920	SUBTRACT LINE 28 FROM LINE 27	PT V 29	12	383	-	394	N
1930	MULTIPLY LINE 29 x 15% (.15)	PT V 30	12	395	-	406	N
1940	TAX ON LINE 23 AMOUNT	PT V 31	12	407	-	418	N
1950	ADD LINES 30, AND 31	PT V 32	12	419	-	430	N

SECTION C SCHEDULE D - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1960 TAX ON LINE 17 AMOUNT	PT V 33	12	431	-	442	N
1970 SMALLER OF LINE 32 OR LINE 33	PT V 34	12	443	-	454	N
RECORD TERMINUS CHARACTER		1	455	-	455	"#"

SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4		1136
	START RECORD SENTINEL		4	5 - 8		*****
0000	RECORD ID		6	9 - 14		"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20		"Ebbbb"
0002	PAGE NUMBER		5	21 - 25		"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34		N nnnnnnnnn
0004	FILLER		1	35 - 35		BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42		N 0000001 - 9999999
0010	PAYMENTS REQUIRED - YES BOX	A-1	1	43 - 43		X OR BLANK
0015	PAYMENTS REQUIRED - NO BOX	A-1	1	44 - 44		X OR BLANK
0020	PAYMENTS REQUIRED - YES BOX	A-1	1	45 - 45		X OR BLANK
0025	PAYMENTS REQUIRED - NO BOX	A-1	1	46 - 46		X OR BLANK
0030	PROPERTY ADDRESS	A-1	37	47 - 83		A/N
0040	PROPERTY TYPE	A-1	1	84 - 84		N
0042	PROPERTY TYPE 8	A-1	22	85 - 106		A/N
0050	PROPERTY ADDRESS	B-1	37	107 - 143		A/N
0060	PROPERTY TYPE	B-1	1	144 - 144		N
0062	PROPERTY TYPE 8	B-1	22	145 - 166		A/N
0070	PROPERTY ADDRESS	C-1	37	167 - 203		A/N
0080	PROPERTY TYPE	C-1	1	204 - 204		N
0082	PROPERTY TYPE 8	C-1	22	205 - 226		A/N
0085	FAIR RENTAL DAYS	A-2	3	227 - 229		N
0090	PERSONAL USE DAYS	A-2	3	230 - 232		N
0095	QJV	A-2	1	233 - 233		X OR BLANK
0100	FAIR RENTAL DAYS	A-2	3	234 - 236		N
0105	PERSONAL USE DAYS	A-2	3	237 - 239		N
0110	QJV	A-2	1	240 - 240		X OR BLANK
0115	FAIR RENTAL DAYS	A-2	3	241 - 243		N
0120	PERSONAL USE DAYS	A-2	3	244 - 246		N
0125	QJV	A-2	1	247 - 247		X OR BLANK
0130	MERCHANT CARD AND THIRD PARTY PAYMENTS A	A-3a	12	248 - 259		N
0135	MERCHANT CARD AND THIRD PARTY PAYMENTS B	B-3a	12	260 - 271		N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	MERCHANT CARD AND THIRD PARTY PAYMENTS C	C-3a	12		272 - 283	N
0145	PAYMENT NOT REPORTED A	A-3b	12		284 - 295	N
0150	PAYMENT NOT REPORTED B	B-3b	12		296 - 307	N
0155	PAYMENT NOT REPORTED C	C-3b	12		308 - 319	N
0160	TOTAL	A-4	12		320 - 331	N
0165	TOTAL	B-4	12		332 - 343	N
0170	TOTAL	C-4	12		344 - 355	N
0180	ADVERTISING A	A-5	12		356 - 367	N
0190	ADVERTISING B	B-5	12		368 - 379	N
0200	ADVERTISING C	C-5	12		380 - 391	N
0210	AUTO-TRAVEL A	A-6	12		392 - 403	N
0220	AUTO-TRAVEL B	B-6	12		404 - 415	N
0230	AUTO-TRAVEL C	C-6	12		416 - 427	N
0240	CLEANING-MAINT A	A-7	12		428 - 439	N
0250	CLEANING-MAINT B	B-7	12		440 - 451	N
0260	CLEANING-MAINT C	C-7	12		452 - 463	N
0270	COMMISSIONS A	A-8	12		464 - 475	N
0280	COMMISSIONS B	B-8	12		476 - 487	N
0290	COMMISSIONS C	C-8	12		488 - 499	N
0300	INSURANCE A	A-9	12		500 - 511	N
0310	INSURANCE B	B-9	12		512 - 523	N
0320	INSURANCE C	C-9	12		524 - 535	N
0330	LEGAL-PRO FEES A	A-10	12		536 - 547	N
0340	LEGAL-PRO FEES B	B-10	12		548 - 559	N
0350	LEGAL-PRO FEES C	C-10	12		560 - 571	N
0352	MANAGEMENT FEES A	A-11	12		572 - 583	N
0354	MANAGEMENT FEES B	B-11	12		584 - 595	N
0356	MANAGEMENT FEES C	C-11	12		596 - 607	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	A-12	6		608 - 613	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12		614 - 625	N
0380	MORTGAGE INTEREST B	B-12	12		626 - 637	N
0390	MORTGAGE INTEREST C	C-12	12		638 - 649	N
0400	OTHER INTEREST A	A-13	12		650 - 661	N
0410	OTHER INTEREST B	B-13	12		662 - 673	N

SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0420	OTHER INTEREST C	C-13	12	674	- 685	N
0430	REPAIRS A	A-14	12	686	- 697	N
0440	REPAIRS B	B-14	12	698	- 709	N
0450	REPAIRS C	C-14	12	710	- 721	N
0460	SUPPLIES A	A-15	12	722	- 733	N
0470	SUPPLIES B	B-15	12	734	- 745	N
0480	SUPPLIES C	C-15	12	746	- 757	N
0490	TAXES A	A-16	12	758	- 769	N
0500	TAXES B	B-16	12	770	- 781	N
0510	TAXES C	C-16	12	782	- 793	N
0520	UTILITIES A	A-17	12	794	- 805	N
0530	UTILITIES B	B-17	12	806	- 817	N
0540	UTILITIES C	C-17	12	818	- 829	N
0550	DEPRECIATION EXPENSE OR DEPLETION A	A-18	12	830	- 841	N
0560	DEPRECIATION EXPENSE OR DEPLETION B	B-18	12	842	- 853	N
0570	DEPRECIATION EXPENSE OR DEPLETION C	C-18	12	854	- 865	N
0580	OTHER AMOUNT A	A-19	12	866	- 877	N
0590	OTHER AMOUNT B	B-19	12	878	- 889	N
0595	OTHER DESCRIPTION OPTIONAL STATEMENT RECORD	C-19	6	890	- 895	STMbnn or BLANK
+0600	OTHER AMOUNT C	C-19	12	896	- 907	N
+0610	TOTAL EXPENSES A	A-20	12	908	- 919	N
+0620	TOTAL EXPENSES B	B-20	12	920	- 931	N
0630	TOTAL EXPENSES C	C-20	12	932	- 943	N
0640	SUBTRACT LINE 20 FROM LINE 4 A	A-21	12	944	- 955	N
0650	SUBTRACT LINE 20 FROM LINE 4 B	B-21	12	956	- 967	N
0660	SUBTRACT LINE 20 FROM LINE 4 C	C-21	12	968	- 979	N
0670	RENTAL REAL ESTATE LOSS A	A-22	12	980	- 991	N
0680	RENTAL REAL ESTATE LOSS B	B-22	12	992	-1003	N
0690	RENTAL REAL ESTATE LOSS C	C-22	12	1004	-1015	N
0700	TOT ALL AMOUNTS RENTAL RENTS RECEIVED	B-23a	12	1016	-1027	N
0710	TOT ALL AMOUNTS ROYALTY RENTS RECEIVED	B-b	12	1028-	1039	N

SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0720	TOT ALL AMOUNTS TOTAL PAYMENTS RENTAL	B-c	12		1040 -1051	N
0730	TOT ALL AMOUNTS TOTAL PAYMENT ROYALTY	B-d	12		1052 -1063	N
0740	TOT ALL AMOUNTS MORTGAGE INTEREST	B-e	12		1064-1075	N
0750	TOT ALL AMOUNTS DEPREC EXPENSE	B-f	12		1076-1087	N
0760	TOT ALL AMOUNTS TOTAL EXPENSES	B-g	12		1088-1099	N
0770	TOTAL INCOME	C-24	12		1100-1111	N
0780	TOTAL LOSSES	C-25	12		1112-1123	N
0790	TOTAL INCOME OR LOSS	C-26	12		1124-1135	N
	RECORD TERMINUS CHARACTER		1		1136 - 1136	"#"

SECTION C SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1062
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 -	20	"Ebbbb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1007	UNALLOWED PRIOR YR LOSSES YES BOX	27	1	43 -	43	"X" OR BLANK
1008	UNALLOWED PRIOR YR. LOSSES NO BOX	27	1	44 -	44	"X" OR BLANK
1010	PART/S-CORP NAME A	28A(a)	34	45 -	78	A/N OR BLANK
1015	PART/S-CORP: OPTIONAL STATEMENT RECORD	28	6	79 -	84	STMbnn OR BLANK
+1020	PART/S-CORP IND	28A(b)	1	85 -	85	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	28A(c)	1	86 -	86	"X" OR BLANK
+1040	PART/S-CORP EIN	28A(d)	9	87 -	95	N
+1060	SOME IS NOT AT RISK	28A(e)	1	96 -	96	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	28A(f)	12	97 -	108	N ***
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	28A(g)	12	109 -	120	N
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28A(h)	12	121 -	132	N
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28A(i)	12	133 -	144	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28A(j)	12	145 -	156	N
1150	PART/S-CORP NAME B	28B(a)	34	157 -	190	A/N OR BLANK
1160	PART/S-CORP IND	28B(b)	1	191 -	191	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	28B(c)	1	192 -	192	"X" OR BLANK
1180	PART/S-CORP EIN	28B(d)	9	193 -	201	N
1200	SOME IS NOT AT RISK	28B(e)	1	202 -	202	"X" OR BLANK

SECTION C SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1210	PART/S-CORP PASSIVE F8582 LOSS	28B(f)	12	203	- 214	N ***
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	28B(g)	12	215	- 226	N
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28B(h)	12	227	- 238	N
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	239	- 250	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28B(j)	12	251	- 262	N
1290	PART/S-CORP NAME C	28C(a)	34	263	- 296	A/N OR BLANK
1300	PART/S-CORP IND	28C(b)	1	297	- 297	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	28C(c)	1	298	- 298	"X" OR BLANK
1320	PART/S-CORP EIN	28C(d)	9	299	- 307	N
1340	SOME IS NOT AT RISK	28C(e)	1	308	- 308	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	28C(f)	12	309	- 320	N ***
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	28C(g)	12	321	- 332	N
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28C(h)	12	333	- 344	N
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28C(i)	12	345	- 356	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28C(j)	12	357	- 368	N
1430	PART/S-CORP NAME D	28D(a)	34	369	- 402	A/N OR BLANK
1440	PART/S-CORP IND	28D(b)	1	403	- 403	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	28D(c)	1	404	- 404	"X" OR BLANK
1460	PART/S-CORP EIN	28D(d)	9	405	- 413	N
1480	SOME IS NOT AT RISK	28D(e)	1	414	- 414	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	28D(f)	12	415	- 426	N ***
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	28D(g)	12	427	- 438	N
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28D(h)	12	439	- 450	N

SECTION C SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28D(i)	12	451	462	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28D(j)	12	463	474	N
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	29a(g)	12	475	486	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	29a(j)	12	487	498	N
1730	TOTAL PASSIVE F8582 LOSS	29b(f)	12	499	510	N ***
1740	TOTAL NONPASSIVE SCH K-1 LOSS	29b(h)	12	511	522	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	29b(i)	12	523	534	N
1760	TOT PART/S-CORP INCOME	30	12	535	546	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	31	12	547	558	N ***
1780	NET PART/S-CORP INCOME OR LOSS	32	12	559	570	N
1790	ESTATE/TRUST NAME A	33A(a)	56	571	626	A/N OR BLANK
1795	ESTATE/TRUST OPTIONAL STATEMENT RECORD	33	6	627	632	STMbnn OR BLANK
+1800	ESTATE/TRUST EIN	33A(b)	9	633	641	N
1810	PASSIVE F8582 LOSS	33A(c)	12	642	653	N ***
+1820	PASSIVE SCH K-1 INCOME	33A(d)	12	654	665	N
+1830	NONPASSIVE SCH K-1 LOSS	33A(e)	12	666	677	N
+1840	NONPASSIVE SCH K-1 INC	33A(f)	12	678	689	N
1850	ESTATE/TRUST NAME B	33B(a)	56	690	745	A/N
1860	ESTATE/TRUST EIN	33B(b)	9	746	754	N
1870	PASSIVE F8582 LOSS	33B(c)	12	755	766	N ***
1880	PASSIVE SCH K-1 INCOME	33B(d)	12	767	778	N
1890	NONPASSIVE SCH K-1 LOSS	33B(e)	12	779	790	N
1900	NONPASSIVE SCH K-1 INC	33B(f)	12	791	802	N
1970	TOTAL PASSIVE SCH K-1 INCOME	34a(d)	12	803	814	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	34a(f)	12	815	826	N
1990	TOTAL PASSIVE F8582 LOSS	34b(c)	12	827	838	N ***
2000	TOTAL NONPASSIVE SCH K-1 LOSS	34b(e)	12	839	850	N

SECTION C SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
2010	TOT ESTATE/TRUST INCOME	35	12	851	-	862	N
2020	TOT ESTATE/TRUST LOSS	36	12	863	-	874	N ***
2030	SCH K-1 ES PAYMENTS LITERAL	37	18	875	-	892	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	37	12	893	-	904	N
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	37	12	905	-	916	N
*2060	REMIC NAME	38 (a)	34	917	-	950	A/N OR BLANK
2065	REMIC: OPTIONAL STATEMENT RECORD	38	6	951	-	956	STMbnn OR BLANK
+2070	REMIC EIN	38 (b)	9	957	-	965	N
+2080	REMIC EXCESS INCLUSION	38 (c)	12	966	-	977	N
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	38 (d)	12	978	-	989	N
+2100	REMIC SCH Q LINE 3 INCOME	38 (e)	12	990	-	1001	N
2110	TOTAL REMIC INCOME	39	12	1002	-	1013	N
2120	NET FARM RENTAL INCOME/LOSS	40	12	1014	-	1025	N
2130	TOTAL INCOME (LOSS)	41	12	1026	-	1037	N
2140	FARMING/FISHING INCOME	42	12	1038	-	1049	N
2150	REAL ESTATE PROFESSIONALS	43	12	1050	-	1061	N
	RECORD TERMINUS CHARACTER		1	1062	-	1062	"#"

SECTION C SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1 -	4	0901
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Fbbbbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0020 PRINCIPAL PRODUCT	A	50	52 -	101	A/N
0030 PRINCIPAL AGRICULTURAL CODE	B	6	102 -	107	A/N
0040 ACCOUNTING METHOD (CASH)	C 1	1	108 -	108	"X" OR BLANK
0050 ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 -	109	"X" OR BLANK
0070 FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 -	118	NO ENTRY
0080 MATERIALLY PARTICIPATE YES BOX E		1	119 -	119	"X" OR BLANK
0085 MATERIALLY PARTICIPATE - NO BOX	E	1	120 -	120	"X" OR BLANK
0090 Payments Requiring Form(s)1099 YES Box	F	1	121 -	121	"X" or Blank
0095 Payments Requiring Form(s)1099 NO Box	F	1	122 -	122	"X" or Blank
0100 Did or will require Form(s)1099 YES Box	G	1	123 -	123	"X" or Blank
0105 Did or will require Form(s)1099 NO Box	G	1	124 -	124	"X" or Blank
0110 SALES OF LIVESTOCK and Resale Items	PT I 1a	12	125 -	136	N
0115 Sales Amount of Livestock and Resale Items not on line 1a	1b	12	137 -	148	N
0118 Total Sales	1c	12	149 -	160	N
0120 COST OF LIVESTOCK	PT I 1d	12	161 -	172	N
0130 LINE 1 MINUS LINE 2	PT I 1e	12	173 -	184	N
0140 SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 2a	12	185 -	196	N
0145 Sales Amount of Products Raised not on line 2a	2b	12	197 -	208	N

SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 3a	12	209	- 220	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 3b	12	221	- 232	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 4a	12	233	- 244	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 4b	12	245	- 256	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 5a	12	257	- 268	N
@0200	CCC LOANS STATEMENT	PT I 5a	6	269	- 274	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 5b	12	275	- 286	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 5c	12	287	- 298	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 6a	12	299	- 310	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 6b	12	311	- 322	N
@0250	ELECTION TO DEFER	PT I 6c	6	323	- 328	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 6c	1	329	- 329	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 6d	12	330	- 341	N
0280	Custom Hire Income	PT I 7a	12	342	- 353	N
0285	Custom Hire Income not on Line 7a	PT I 7b	12	354	- 365	N
0295	Specified Other Income	PT I 8a	12	366	- 377	N
0297	Other income not on line 8a	PT I 8b	12	378	- 389	N
0300	ADD AMOUNTS IN COL 3-10	PT I 9	12	390	- 401	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 10	12	402	- 413	N
0330	CHEMICAL	PT II 11	12	414	- 425	N
0340	CONSERVATION EXPENSES	PT II 12	12	426	- 437	NO ENTRY
0350	CUSTOM HIRE	PT II 13	12	438	- 449	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 14	12	450	- 461	N

SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 15	12	462	- 473	N
0380	FEED PURCHASED	PT II 16	12	474	- 485	N
0390	FERTILIZERS AND LIME	PT II 17	12	486	- 497	N
0400	FREIGHT AND TRUCKING	PT II 18	12	498	- 509	N
0410	GASOLINE, FUEL AND OIL	PT II 19	12	510	- 521	N
0420	INSURANCE	PT II 20	12	522	- 533	N
0430	MORTGAGE	PT II 21a	12	534	- 545	N
0440	OTHER	PT II 21b	12	546	- 557	N
*0450	FORM 1098 EXPLANATION	PT II 21a	6	558	- 563	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II 21b	6	564	- 569	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 22	12	570	- 581	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 23	12	582	- 593	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 24a	12	594	- 605	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 24b	12	606	- 617	N
0510	REPAIRS AND MAINTENANCE	PT II 25	12	618	- 629	N
0520	SEEDS AND PLANTS PURCHASED	PT II 26	12	630	- 641	N
0530	STORAGE AND WAREHOUSING	PT II 27	12	642	- 653	N
0540	SUPPLIES PURCHASED	PT II 28	12	654	- 665	N
0550	TAXES	PT II 29	12	666	- 677	N
0560	UTILITIES	PT II 30	12	678	- 689	N
0570	VETERINARY FEES AND MEDICINE	PT II 31	12	690	- 701	N
*0580	OTHER EXPENSES	PT II 32a	6	702	- 707	"STMbnn" OR BLANK

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0590	OTHER EXPENSES (SPECIFY)	PT II 32a	15	708	- 722	A/N
0600	OTHER EXPENSES	PT II 32a	12	723	- 734	N
0610	OTHER EXPENSES (SPECIFY)	PT II 32b	15	735	- 749	A/N
0620	OTHER EXPENSES	PT II 32b	12	750	- 761	N
0630	OTHER EXPENSES (SPECIFY)	PT II 32c	15	762	- 776	A/N
0640	OTHER EXPENSES	PT II 32c	12	777	- 788	N
0650	OTHER EXPENSES (SPECIFY)	PT II 32d	15	789	- 803	A/N
0660	OTHER EXPENSES	PT II 32d	12	804	- 815	N
0670	OTHER EXPENSES (SPECIFY)	PT II 32e	15	816	- 830	A/N
0680	OTHER EXPENSES	PT II 32e	12	831	- 842	N
0690	OTHER EXPENSES (SPECIFY)	PT II 32f	15	843	- 857	A/N
0700	OTHER EXPENSES	PT II 32f	12	858	- 869	N***
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 33	12	870	- 881	N
0720	PAL INDICATOR	34	3	882	- 884	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 34	12	885	- 896	N
0733	Subsidy Received for Current Year Yes	PT II 35	1	897	- 897	"X" or Blank
0736	Subsidy Received for Current Year No	PT II 35	1	898	- 898	"X" or Blank
0740	ALL INVESTMENT IS AT RISK	PT II 36a	1	899	- 899	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 36b	1	900	- 900	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	901	- 901	"#"

SECTION C SCHEDULE F - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0301
	START RECORD SENTINEL		4	5 -	8	*****
0770	RECORD ID		6	9 -	14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 -	20	"FbBBBB"
0772	PAGE NUMBER		5	21 -	25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0774	FILLER		1	35 -	35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 37a	12	43 -	54	N
0785	Sales Amount of Livestock not On line 37a	PT III 37b	12	55 -	66	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 38a	12	67 -	78	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 38b	12	79 -	90	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 39a	12	91 -	102	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 39b	12	103 -	114	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 40a	12	115 -	126	N
*0835	CCC LOAN STATEMENT	PT III, 40a	6	127 -	132	"STMbnn" OR BLANK
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 40b	12	133 -	144	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 40c	12	145 -	156	N
0860	CROP INSURANCE PROCEEDS	PT III 41	12	157 -	168	N
0870	CUSTOM HIRE INCOME	PT III 42a	12	169 -	180	N
0875	Custom Hire Income not on Line 42a	PT III 42b	12	181 -	192	N
0880	Specified Other Income	PT III 43a	12	193 -	204	N
0890	Other Income not reported on Line 43a	PT III 43b	12	205 -	216	N
0895	Add amounts in the right	PT III 44	12	217 -	228	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 45	12	229 -	240	N

SECTION C SCHEDULE F - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0910 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 46	12	241	-	252	N
0920 ADD LINES 45 AND 46	PT III 47	12	253	-	264	N
0930 INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 48	12	265	-	276	N
0940 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 47)	PT III 49	12	277	-	288	N
0950 LINE 49 MINUS LINE 44	PT III 50	12	289	-	300	N
RECORD TERMINUS CHARACTER			1	301	-	301 "#"

SECTION C SCHEDULE H - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0192
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	20	"Hbbbbbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	EMPLOYER NAME		35	43	77	A/N
0015	EMPLOYER NAME CONTROL		4	78	81	NO ENTRY
0020	EMPLOYER SSN		9	82	90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91	99	N
0040	CASH WAGES OVER ANNUAL AMOUNT PAID - YES BOX	A	1	100	100	"X" OR BLANK
0045	CASH WAGES OVER ANNUAL AMOUNT PAID - NO BOX	A	1	101	101	"X" OR BLANK
0050	FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102	102	"X" OR BLANK
0055	FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103	103	"X" OR BLANK
0060	CASH WAGE OVER \$1000 PAID QUARTERLY - NO BOX	C	1	104	104	"X" OR BLANK
0065	CASH WAGE OVER \$1000 PAID QUARTERLY - YES BOX	C	1	105	105	"X" OR BLANK
0070	SOCIAL SECURITY WAGES	1	12	106	117	N
0080	SOCIAL SECURITY TAX	2	12	118	129	N
0090	MEDICARE WAGES	3	12	130	141	N
0100	MEDICARE TAX	4	12	142	153	N
0110	FEDERAL INCOME TAX WITHHELD	5	12	154	165	N
0115	DISABILITY AMOUNT	6	12	166	177	N
0120	TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178	189	N
0150	CASH WAGES OVER \$1000 PAID QUARTERLY - NO BOX	7	1	190	190	"X" OR BLANK
0155	CASH WAGES OVER \$1000 PAID QUARTERLY - YES BOX	7	1	191	191	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	192	192	"#"

SECTION C SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0378
	START RECORD SENTINEL		4	5 -	8	*****
0160	RECORD ID		6	9 -	14	"SCHbbb"
0161	SCHEDULE TYPE		6	15 -	20	"Hbbbbbb"
0162	PAGE NUMBER		5	21 -	25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnnn
0164	FILLER		1	35 -	35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	8	1	43 -	43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	8	1	44 -	44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	9	1	45 -	45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	9	1	46 -	46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	10	1	47 -	47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	10	1	48 -	48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	11	2	49 -	50	STANDARD POSTAL STATE ABBREVIATIONS
0220	CONTRIBUTIONS PAID TO STATE FUND	12	12	51 -	62	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	13	12	63 -	74	N
0240	FUTA TAX	14	12	75 -	86	N
0250	STATE NAME 1	15(a)	2	87 -	88	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	15(b)	12	89 -	100	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	15(c)	8	101 -	108	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	15(c)	8	109 -	116	NO ENTRY
0290	STATE EXPERIENCE RATE 1	15(d)	6	117 -	122	NO ENTRY

SECTION C SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0300	UNEMPLOYMENT TAX CREDIT AT .054 - 1	15(e)	12	123 -	134	NO ENTRY
0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 1	15(f)	12	135 -	146	NO ENTRY
0320	ADDITIONAL TAX CREDIT 1	15(g)	12	147 -	158	NO ENTRY
0330	CONTRIBUTIONS PAID TO STATE FUND - 1	15(h)	12	159 -	170	NO ENTRY
0340	STATE NAME 2	15(a)	2	171 -	172	NO ENTRY
0360	TAXABLE PAYROLL FOR CONTRIBUTIONS 2	15(b)	12	173 -	184	NO ENTRY
0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 2	15(c)	8	185 -	192	NO ENTRY
0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 2	15(c)	8	193 -	200	NO ENTRY
0380	STATE EXPERIENCE RATE 2	15(d)	6	201 -	206	NO ENTRY
0390	UNEMPLOYMENT TAX CREDIT AT .054 - 2	15(e)	12	207 -	218	NO ENTRY
0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 2	15(f)	12	219 -	230	NO ENTRY
0410	ADDITIONAL TAX CREDIT 2	15(g)	12	231 -	242	NO ENTRY
0420	CONTRIBUTIONS PAID TO STATE FUND - 2	15(h)	12	243 -	254	NO ENTRY
0440	TOTAL ADDITIONAL TAX CREDIT	16(g)	12	255 -	266	NO ENTRY
0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	16(h)	12	267 -	278	NO ENTRY
0460	ADD COLS. G AND H OF LINE 16	17	12	279 -	290	NO ENTRY
0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	18	12	291 -	302	NO ENTRY
0480	MULTIPLY LINE 18 BY APPLIC. %	19	12	303 -	314	NO ENTRY
0490	LINE 18 X 5.4%	20	12	315 -	326	NO ENTRY
0500	SMALLER OF LINES 17 OR 20	21	12	327 -	338	NO ENTRY
0503	STATE EMPLOYER WORKSHEET INDICATOR	22	1	339 -	339	NO ENTRY
0510	FUTA TAX (SUBTRACT LINE 21 FROM LINE 19)	22	12	340 -	351	NO ENTRY
0520	AMOUNT FROM LINE 6 OR ZERO SEE LINE INSTRUCTIONS	23	12	352 -	363	N
0530	TOTAL COMBINED TAXES PLUS FUTA TAXES	24	12	364 -	375	N
0540	REQUIRED TO FILE FORM 1040 - YES	25	1	376 -	376	"X" OR BLANK
0550	REQUIRED TO FILE FORM 1040 - NO	25	1	377 -	377	NO ENTRY
	RECORD TERMINUS CHARACTER		1	378 -	378	"#"

SECTION C SCHEDULE I - PAGE

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0547
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Ibbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0020	PT I I-1	12	43 -	54	N
0030	PT I I-2	12	55 -	66	N
0040	PT I I-3	12	67 -	78	N
0050	PT I I-4	12	79 -	90	N
0060	PT I I-5	12	91 -	102	N ***
0070	PT I I-6	12	103 -	114	N
0080	PT I I-7	12	115 -	126	N ***
0090	PT I I-8	12	127 -	138	N
0100	PT I I-9	12	139 -	150	N
0110	PT I I-10	12	151 -	162	N
0120	PT I I-11	12	163 -	174	N
0130	PT I I-12	12	175 -	186	N
0140	PT I I-13	12	187 -	198	N
0150	PT I I-14	12	199 -	210	N

SECTION C SCHEDULE I - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	PASSIVE ACTIVITIES	PT I I-15	12	211	- 222	N
0170	LOSS LIMITATION	PT I I-16	12	223	- 234	N
0180	CIRCULATION EXPENDITURES	PT I I-17	12	235	- 246	N
0190	LONG TERM CONTRACTS	PT I I-18	12	247	- 258	N
0200	MINING EXPLORATION AND DEVEL.	PT I I-19	12	259	- 270	N
0210	RESEARCH AND EXPERIMENTAL COSTS	PT I I-20	12	271	- 282	N
0220	INCOME FROM CERTAIN INSTALL. SALES	PT I I-21	12	283	- 294	N
0230	INTANGIBLE DRILLING COSTS	PT I I-22	12	295	- 306	N
0240	OTHER ADJUSTMENTS	PT I I-23	12	307	- 318	N
0250	ALT ON NOL	PT I I-24	12	319	- 330	N ***
0260	ADJUSTED ALT MINIMUM TAXABLE INCOME	PT I I-25	12	331	- 342	N
0270	INCOME DISTRIBUTION DEDUCTION	PT I I-26	12	343	- 354	N ***
0280	ESTATE TAX DEDUCTION	PT I I-27	12	355	- 366	N ***
0290	ADD LINES 26 AND 27	PT I I-28	12	367	- 378	N
0300	ESTATE/TRUST SHARE OF AMT INCOME	PT I I-29	12	379	- 390	N
0310	ADJUSTED AMT INCOME	PT II I-30	12	391	- 402	N
0320	ADJUSTED TAX EXEMPT INTEREST	PT II I-31	12	403	- 414	N
0330	NET CAPITAL GAIN; SCH. D	PT II I-32	12	415	- 426	N
0340	CAPITAL GAINS ALLOCABLE TO CORPUS FOR CHARITABLE PURPOSE	PT II I-33	12	427	- 438	N
0350	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES	PT II I-34	12	439	- 450	N
0360	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I-35	12	451	- 462	N ***

SECTION C SCHEDULE I - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0370	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I-36	12	463	-	474	N ***
0380	DISTRIBUTABLE NET AMT INCOME	PT II I-37	12	475	-	486	N
0390	INCOME DISTRIBUTED CURRENTLY	PT II I-38	12	487	-	498	N
0400	OTHER AMOUNTS PAID, CREDITED OR DISTRIBUTED	PT II I-39	12	499	-	510	N
0410	TOTAL DISTRIBUTIONS	PT II I-40	12	511	-	522	N
0420	TAX-EXEMPT INCOME INCLUDED ON LINE 40	PT II I-41	12	523	-	534	N
0430	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-42	12	535	-	546	N
	RECORD TERMINUS CHARACTER		1	547	-	547	"#"

SECTION C SCHEDULE I - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0403
	START RECORD SENTINEL		4	5 -	8	*****
0451	RECORD ID		6	9 -	14	"SCHbbb"
0452	TYPE		6	15 -	20	"Ibbbbb"
0453	PAGE NUMBER		5	21 -	25	"PG02b"
0454	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0455	FILLER		1	35 -	35	BLANK
0456	SCHEDULE OCCURENCE NUMBER		7	36 -	42	N 0000001
0457	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-43	12	43 -	54	N
0458	INCOME DISTRIBUTION DEDUCTION	PT II I-44	12	55 -	66	N
0460	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	67 -	78	N
0470	LINE 46 MINUS LINE 47	PT III I-48	12	79 -	90	N
0480	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	91 -	102	N
0490	LINE 45 MINUS LINE 49	PT III I-50	12	103 -	114	N
0500	LINE 46 MINUS LINE 50	PT III I-51	12	115 -	126	N
0510	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	127 -	138	N
0520	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	139 -	150	N***
0530	TENTATIVE MINIMUM TAX	PT III I-54	12	151 -	162	N
0540	REGULAR TAX BEFORE CREDITS	PT III I-55	12	163 -	174	N
0550	ALTERNATIVE MINIMUM TAX	PT III I-56	12	175 -	186	N
0560	AMOUNT FROM LINE 51	PT IV I-57	12	187 -	198	N
0570	AMOUNT FROM SCH. D LINE 22 OR WORKSHEET LINE 13	PT IV I-58	12	199 -	210	N
0580	AMOUNT FROM SCH. D LINE 14b COLUMN 2	PT IV I-59	12	211 -	222	N
0590	REFER TO FORM LINE INSTRUCTIONS	PT IV I-60	12	223 -	234	N

SECTION C SCHEDULE I - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	SMALLER OF LINE 57 OR LINE 60	PT IV I-61	12	235 - 246	N
0610	LINE 57 MINUS LINE 61	PT IV I-62	12	247 - 258	N
0620	REFER TO FORM LINE INSTRUCTIONS	PT IV I-63	12	259 - 270	N
0630	REFER TO FORM INSTRUCTIONS	PT IV I-65	12	271 - 282	N
0640	SUBTRACT LINE 65 FROM LINE 64	PT IV I-66	12	283 - 294	N
0650	SMALLER OF LINES 57 OR 58	PT IV I-67	12	295 - 306	N
0660	SMALLER OF LINE 66 OR LINE 67	PT IV I-68	12	307 - 318	N
0670	SUBTRACT LINE 68 FROM LINE 67	69	12	319 - 330	N
0680	MULTIPLY LINE 69 BY 15% (.15)	70	12	331 - 342	N
0690	SUBTRACT LINE 67 FROM LINE 61	71	12	343 - 354	N
0700	MULTIPLY LINE 71 BY 25% (.25)	72	12	355 - 366	N
0710	ADD LINES 63, 70 AND 72	73	12	367 - 378	N
0720	REFER TO LINE INSTRUCTIONS ON FORM	74	12	379 - 390	N
0730	SMALLER OF LINE 73 OR LINE 74	75	12	391 - 402	N
	RECORD TERMINUS CHARACTER		1	403 - 403	"#"

SECTION C SCHEDULE J - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0843
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Jbbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0020	PT I 1	12	43 -	54	N
0030	PT I 2	12	55 -	66	N
0040	PT I 3	12	67 -	78	N
0050	PT I 4	12	79 -	90	N
0060	PT I 5	12	91 -	102	N
0070	PT II (a)	4	103 -	106	YYYY
0080	PT II 6(a)	12	107 -	118	N
0090	PT II 7(a)	12	119 -	130	N
0100	PT II 8(a)	12	131 -	142	N
0110	PT II 9(a)	12	143 -	154	N
0120	PT II 10(a)	12	155 -	166	N
0130	PT II 11(a)	12	167 -	178	N
0140	PT II 12(a)	12	179 -	190	N
0150	PT II 13(a)	12	191 -	202	N

SECTION C SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	203 -	214	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	215 -	226	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	227 -	238	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	239 -	250	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	251 -	254	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	255 -	266	N
0220	DISTRIBUTIONS	PT II 7(b)	12	267 -	278	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	279 -	290	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	291 -	302	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	303 -	314	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	315 -	326	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	327 -	338	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	339 -	350	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	351 -	362	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	363 -	374	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	375 -	386	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	387 -	398	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	399 -	402	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	403 -	414	N
0350	DISTRIBUTIONS	PT II 7(c)	12	415 -	426	N

SECTION C SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	LINE 6 MINUS LINE 7	PT II 8(c)	12	427	- 438	N
0370	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(c)	12	439	- 450	N
0380	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(c)	12	451	- 462	N
0390	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(c)	12	463	- 474	N
0400	LINE 10 MINUS LINE 11	PT II 12(c)	12	475	- 486	N
0410	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(c)	12	487	- 498	N
0420	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(c)	12	499	- 510	N
0430	ADD LINES 13 AND 14	PT II 15(c)	12	511	- 522	N
0440	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(c)	12	523	- 534	N
0450	LINE 15 MINUS LINE 16	PT II 17(c)	12	535	- 546	N
0460	THROWBACK YEAR ENDING	PT II (d)	4	547	- 550	YYYY
0470	DISTRIBUTABLE NET INCOME	PT II 6(d)	12	551	- 562	N
0480	DISTRIBUTIONS	PT II 7(d)	12	563	- 574	N
0490	LINE 6 MINUS LINE 7	PT II 8(d)	12	575	- 586	N
0500	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(d)	12	587	- 598	N
0510	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(d)	12	599	- 610	N
0520	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(d)	12	611	- 622	N
0530	LINE 10 MINUS LINE 11	PT II 12(d)	12	623	- 634	N
0540	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(d)	12	635	- 646	N
0550	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(d)	12	647	- 658	N

SECTION C SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0560	ADD LINES 13 AND 14	PT II 15(d)	12	659 -	670	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	671 -	682	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	683 -	694	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	695 -	698	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	699 -	710	N
0610	DISTRIBUTIONS	PT II 7(e)	12	711 -	722	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	723 -	734	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	735 -	746	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	747 -	758	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	759 -	770	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	771 -	782	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	783 -	794	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	795 -	806	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	807 -	818	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	819 -	830	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	831 -	842	N
	RECORD TERMINUS CHARACTER		1	843 -	843	"#"

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1200
	START RECORD SENTINEL		4	5 -	8	*****
0730	RECORD ID		6	9 -	14	"SCHbbb"
0731	SCHEDULE TYPE		6	15 -	20	"Jbbbbbb"
0732	PAGE NUMBER		5	21 -	25	"PG02b"
0733	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0734	FILLER		1	35 -	35	BLANK
0735	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0740	THROWBACK YEAR ENDING	PT III (a)	4	43 -	46	YYYY
0750	TAX	PT III 18(a)	12	47 -	58	N
0760	NET SHORT-TERM GAIN	PT III 19(a)	12	59 -	70	N
0770	NET LONG-TERM GAIN	PT III 20(a)	12	71 -	82	N
0780	TOTAL NET CAPITAL GAIN (ADD LINE 19 AND LINE 20)	PT III 21(a)	12	83 -	94	N
0790	TAXABLE INCOME	PT III 22(a)	12	95 -	106	N
0800	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(a)	6	107 -	112	N
0810	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENTAGE ON LINE 23	PT III 24(a)	12	113 -	124	N
0820	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(a)	12	125 -	136	N
0830	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(a)	12	137 -	148	N
0840	NET SHORT-TERM GAIN	PT III 27(a)	12	149 -	160	N
0850	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(a)	12	161 -	172	N
0860	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(a)	6	173 -	178	N
0870	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(a)	12	179 -	190	N

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0880	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(a)	12	191	- 202	N
0890	THROWBACK YEAR ENDING	PT III (b)	4	203	- 206	YYYY
0900	TAX	PT III 18(b)	12	207	- 218	N
0910	NET SHORT-TERM GAIN	PT III 19(b)	12	219	- 230	N
0920	NET LONG-TERM GAIN	PT III 20(b)	12	231	- 242	N
0930	TOTAL NET CAPITAL GAIN	PT III 21(b)	12	243	- 254	N
0940	TAXABLE INCOME	PT III 22(b)	12	255	- 266	N
0950	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(b)	6	267	- 272	N
0960	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(b)	12	273	- 284	N
0970	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(b)	12	285	- 296	N
0980	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(b)	12	297	- 308	N
0990	NET SHORT-TERM GAIN	PT III 27(b)	12	309	- 320	N
1000	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(b)	12	321	- 332	N
1010	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(b)	6	333	- 338	N
1020	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(b)	12	339	- 350	N
1030	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(b)	12	351	- 362	N
1040	THROWBACK YEAR ENDING	PT III (c)	4	363	- 366	YYYY
1050	TAX	PT III 18(c)	12	367	- 378	N
1060	NET SHORT-TERM GAIN	PT III 19(c)	12	379	- 390	N
1070	NET LONG-TERM GAIN	PT III 20(c)	12	391	- 402	N

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1080	TOTAL NET CAPITAL GAIN	PT III 21(c)	12	403	- 414	N
1090	TAXABLE INCOME	PT III 22(c)	12	415	- 426	N
1100	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(c)	6	427	- 432	N
1110	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(c)	12	433	- 444	N
1120	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(c)	12	445	- 456	N
1130	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(c)	12	457	- 468	N
1140	NET SHORT-TERM GAIN	PT III 27(c)	12	469	- 480	N
1150	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(c)	12	481	- 492	N
1160	ENTER PERCENT	PT III 29(c)	6	493	- 498	N
1170	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(c)	12	499	- 510	N
1180	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(c)	12	511	- 522	N
1190	THROWBACK YEAR ENDING	PT III (d)	4	523	- 526	YYYY
1200	TAX	PT III 18(d)	12	527	- 538	N
1210	NET SHORT-TERM GAIN	PT III 19(d)	12	539	- 550	N
1220	NET LONG-TERM GAIN	PT III 20(d)	12	551	- 562	N
1230	TOTAL NET CAPITAL GAIN	PT III 21(d)	12	563	- 574	N
1240	TAXABLE INCOME	PT III 22(d)	12	575	- 586	N
1250	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(d)	6	587	- 592	N
1260	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(d)	12	593	- 604	N

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1270	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(d)	12	605	- 616	N
1280	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(d)	12	617	- 628	N
1290	NET SHORT-TERM GAIN	PT III 27(d)	12	629	- 640	N
1300	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(d)	12	641	- 652	N
1310	ENTER PERCENT	PT III 29(d)	6	653	- 658	N
1320	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(d)	12	659	- 670	N
1330	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(d)	12	671	- 682	N
1340	THROWBACK YEAR ENDING	PT III (e)	4	683	- 686	YYYY
1350	TAX	PT III 18(e)	12	687	- 698	N
1360	NET SHORT-TERM GAIN	PT III 19(e)	12	699	- 710	N
1370	NET LONG-TERM GAIN	PT III 20(e)	12	711	- 722	N
1380	TOTAL NET CAPITAL GAIN	PT III 21(e)	12	723	- 734	N
1390	TAXABLE INCOME	PT III 22(e)	12	735	- 746	N
1400	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(e)	6	747	- 752	N
1410	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(e)	12	753	- 764	N
1420	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(e)	12	765	- 776	N
1430	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(e)	12	777	- 788	N
1440	NET SHORT-TERM GAIN	PT III 27(e)	12	789	- 800	N
1450	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(e)	12	801	- 812	N
1460	ENTER PERCENT	PT III 29(e)	6	813	- 818	N
1470	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(e)	12	819	- 830	N

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831	- 842	N
1490	BENEFICIARY'S NAME	PT IV	35	843	- 877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)
NOTE: IF REPORTING FOR MORE THAN 1 BENEFICIARY, USE FIELD #1780 (STATEMENT FOR SCHEDULE J) BELOW, TO ATTACH THE INFORMATION CORRESPONDING TO ALL OF THE BENEFICIARIES. SEE SEC. 3 IN THIS PUBLICATION FOR SPECIFIC INFORMATION ABOUT HOW TO USE "STMb98".						
1500	(BENEFICIARY'S) IDENTIFYING NUMBER	PT IV	9	878	- 886	N
1510	BENEFICIARY'S ADDRESS	PT IV	35	887	- 921	A/N
1520	BENEFICIARY'S CITY	PT IV	22	922	- 943	A/N
1530	BENEFICIARY'S STATE	PT IV	2	944	- 945	A/N
1540	ZIP CODE (BENEFICIARY'S)	PT IV	12	946	- 957	N OR nnnnnbbbbbb OR nnnnnnnbbbbbb OR BLANK
1550	THROWBACK YEAR END	PT IV 32	4	958	- 961	YYYY
1560	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 32(a)	12	962	- 973	N
1570	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 32(b)	12	974	- 985	N
1580	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 32(c)	12	986	- 997	N
1590	THROWBACK YEAR END	PT IV 33	4	998	- 1001	YYYY
1600	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 33(a)	12	1002	- 1013	N
1610	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 33(b)	12	1014	- 1025	N
1620	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 33(c)	12	1026	- 1037	N
1630	THROWBACK YEAR END	PT IV 34	4	1038	- 1041	YYYY
1640	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 34(a)	12	1042	- 1053	N
1650	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 34(b)	12	1054	- 1065	N

SECTION C SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1660	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 34(c)	12	1066	- 1077	N
1670	THROWBACK YEAR END	PT IV 35	4	1078	- 1081	YYYY
1680	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 35(a)	12	1082	- 1093	N
1690	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 35(b)	12	1094	- 1105	N
1700	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 35(c)	12	1106	- 1117	N
1710	THROWBACK YEAR END	PT IV 36	4	1118	- 1121	YYYY
1720	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 36(a)	12	1122	- 1133	N
1730	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 36(b)	12	1134	- 1145	N
1740	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 36(c)	12	1146	- 1157	N
1750	TOTAL (ADD LINES 32 - 36)	PT IV 37(a)	12	1158	- 1169	N
1760	TOTAL (ADD LINES 32 - 36)	PT IV 37(b)	12	1170	- 1181	N
1770	TOTAL (ADD LINES 32 - 36)	PT IV 37(c)	12	1182	- 1193	N
*1780	STATEMENT FOR SCHEDULE J		6	1194	- 1199	"STMb98" OR BLANK
	RECORD TERMINUS CHARACTER		1	1200	- 1200	"#"

SECTION C SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0831
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	20	"K1bbbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	ESTATE OR TRUST'S EMPLOYER NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	FISCAL YEAR BEGINNING		8	43	50	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbbb
0020	FISCAL YEAR ENDING		8	51	58	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbbb
0030	FINAL K-1		1	59	59	"X" OR BLANK
0040	AMENDED K-1		1	60	60	NO ENTRY
0050	ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER	A	9	61	69	N OR BLANK
0060	ESTATE OR TRUST NAME	B	35	70	104	A/N
0070	FIDUCIARY'S NAME LINE 1	C	35	105	139	A/N
0080	FIDUCIARY'S NAME LINE 2	C	35	140	174	A/N
0090	FIDUCIARY'S STREET ADDRESS	C	35	175	209	A/N
0100	FIDUCIARY'S CITY	C	22	210	231	A/N
0110	FIDUCIARY'S STATE	C	2	232	233	A OR ".b"
0120	FIDUCIARY'S ZIP CODE	C	12	234	245	N OR nnnnnbbbb OR nnnnnnnnnbbb OR BLANK
0130	FORM 1041-T FILED	D	1	246	246	"X" OR BLANK
0140	DATE 1041-T FILED	D	8	247	254	FORMAT : YYYYMMDD OR BLANK
0150	FINAL FORM 1041	E	1	255	255	"X" OR BLANK
0180	BENEFICIARY'S IDENTIFYING NUMBER	F	9	256	264	N OR "FORM1042S"
0190	BENEFICARY'S NAME LINE 1	G	35	265	299	A/N
	(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)					
0200	BENEFICIARY'S NAME LINE 2	G	35	300	334	A/N
0210	BENEFICIARY'S STREET ADDRESS	G	35	335	369	A/N

SECTION C SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	BENEFICIARY'S CITY	G	22	370 - 391	A/N	
0230	BENEFICIARY'S STATE CODE	G	2	392 - 393	A/N	
0240	BENEFICIARY'S ZIP CODE	G	12	394 - 405	N OR nnnnnbbbb OR nnnnnnnnbbb	
0250	DOMESTIC BENEFICIARY	H	1	406 - 406	"X" OR BLANK	
0260	FOREIGN BENEFICIARY	H	1	407 - 407	"X" OR BLANK	
0270	INTEREST INCOME	PT III 1	12	408 - 419	N ***	
0280	ORDINARY DIVIDENDS	PT III 2a	12	420 - 431	N ***	
0290	QUALIFIED DIVIDENDS	PT III 2b	12	432 - 443	N ***	
0300	NET SHORT TERM CAPITAL GAIN	PT III 3	12	444 - 455	N ***	
0310	NET LONG TERM CAPITAL GAIN	PT III 4a	12	456 - 467	N ***	
0320	28% RATE GAIN	PT III 4b	12	468 - 479	N	
0330	UNRECAPTURED SECTION 1250	PT III 4c	12	480 - 491	N	
0340	OTHER PORTIFOLIO INCOME	PT III 5	12	492 - 503	N	
0350	ORDINARY BUSINESS	PT III 6	12	504 - 515	N	
0360	NET RENTAL REAL ESTATE INCOME	PT III 7	12	516 - 527	N	
0370	OTHER RENTAL INCOME	PT III 8	12	528 - 539	N	
0380	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 CODE	9	1	540 - 540	"A" OR "B" OR "C" OR BLANK	

SECTION C SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 AMOUNT	9	12	541	- 552	N
0400	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 CODE	9	1	553	- 553	"B" OR "C" OR BLANK
0410	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 AMOUNT	9	12	554	- 565	N
0420	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 CODE	9	1	566	- 566	"C" OR BLANK
0430	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 AMOUNT	9	12	567	- 578	N
0440	ESTATE TAX DEDUCTION	10	12	579	- 590	N
0450	FINAL YEAR DEDUCTION: OCCURRENCE 1 CODE	11	1	591	- 591	"A" OR "B" OR "C" OR "D" OR "E" OR BLANK
0460	FINAL YEAR DEDUCTION: OCCURRENCE 1 AMOUNT	11	12	592	- 603	N
0470	FINAL YEAR DEDUCTION: OCCURRENCE 2 CODE	11	1	604	- 604	"B" OR "C" OR "D" OR "E" OR BLANK
0480	FINAL YEAR DEDUCTION: OCCURRENCE 2 AMOUNT	11	12	605	- 616	N
0490	FINAL YEAR DEDUCTION: OCCURRENCE 3 CODE	11	1	617	- 617	"C" OR "D" OR "E" OR BLANK
0500	FINAL YEAR DEDUCTION: OCCURRENCE 3 AMOUNT	11	12	618	- 629	N
0510	FINAL YEAR DEDUCTION: OCCURRENCE 4 CODE	11	1	630	- 630	"D" OR "E" OR BLANK
0520	FINAL YEAR DEDUCTION: OCCURRENCE 4 AMOUNT	11	12	631	- 642	N
0530	FINAL YEAR DEDUCTION: OCCURRENCE 5 CODE	11	1	643	- 643	"E" OR BLANK
0540	FINAL YEAR DEDUCTION: OCCURRENCE 5 AMOUNT	11	12	644	- 655	N
0550	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 CODE	12	1	656	- 656	ALPHA (A THRU J) OR BLANK
0560	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 AMOUNT	12	12	657	- 668	N

SECTION C SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0570	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 CODE	12	1	669	669	ALPHA (A THRU J) OR BLANK
0580	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 AMOUNT	12	12	670	681	N
0590	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 CODE	12	1	682	682	ALPHA (A THRU J) OR BLANK
0600	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 AMOUNT	12	12	683	694	N
0610	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 CODE	12	1	695	695	ALPHA (A THRU J) OR BLANK
0620	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 AMOUNT	12	12	696	707	N
0630	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 Code	12	1	708	708	ALPHA (A THRU J) OR BLANK
0640	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	12	12	709	720	N
0650	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 CODE	13	1	721	721	ALPHA CODE OR BLANK
0660	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 AMOUNT	13	12	722	733	N
0670	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 CODE	13	1	734	734	ALPHA CODE OR BLANK
0680	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 AMOUNT	13	12	735	746	N
0690	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 CODE	13	1	747	747	ALPHA CODE OR BLANK
0700	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	13	12	748	759	N
0710	OTHER INFORMATION OCCURRENCE 1 CODE	14	1	760	760	ALPHA CODE OR BLANK
0720	OTHER INFORMATION OCCURRENCE 1 AMOUNT	14	12	761	772	N
0730	OTHER INFORMATION OCCURRENCE 2 CODE	14	1	773	773	ALPHA CODE OR BLANK
0740	OTHER INFORMATION OCCURRENCE 2 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	774	785	N
0750	OTHER INFORMATION OCCURRENCE 3 CODE	14	1	786	786	ALPHA CODE OR BLANK
0760	OTHER INFORMATION OCCURRENCE 3 AMOUNT	14	12	787	798	N

SECTION C SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0770	OTHER INFORMATION OCCURRENCE 4 CODE	14	1	799	799	ALPHA OR BLANK
0780	OTHER INFORMATION OCCURRENCE 4 AMOUNT	14	12	800	811	N
0790	OTHER INFORMATION OCCURRENCE 5 CODE	14	1	812	812	ALPHA OR BLANK
0800	OTHER INFORMATION OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	813	824	N
*0810	SCHEDULE K-1 GLOBAL STATEMENT ADDITIONAL INFORMATION (NOTE: IF ADDITIONAL SPACES IS NEEDED TO ENTER MORE INFORMATION FOR LINES 9, 11, 12, 13 OR 14, REFERENCE STMb99 IN FIELD *810. ATTACH A STATEMENT RECORD AND INCLUDE THE ADDITIONAL INFORMATION IN THE STATEMENT RECORD, IDENTIFYING THE APPLICABLE LINE(S) AND AMOUNT(S).)		6	825	830	STMb99 OR BLANK
	RECORD TERMINUS CHARACTER		1	831	831	VALUE "#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1122
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"1116bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0007		3	43 -	45	"AMT" OR BLANK
0020	a	1	46 -	46	"X" OR BLANK
0030	b	1	47 -	47	"X" OR BLANK
0040	c	1	48 -	48	"X" OR BLANK
0050	d	1	49 -	49	"X" OR BLANK
0060	e	1	50 -	50	"X" OR BLANK
0100	f	35	51 -	85	A/N
0106	PT 1g	3	86 -	88	"RIC" OR BLANK
0108	PT 1g	4	89 -	92	"HTKO" OR BLANK
0110	PT I gA	35	93 -	127	A/N
0120	PT I, 1 1a A	9	128 -	136	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	PT I, 1 1a A	12	137 -	148	N
0135	PT 1 1 B	1	149 -	149	"X" OR BLANK
@0137	1b	6	150 -	155	"STMbnn" OR BLANK
0140	PT I 2 A	12	156 -	167	N

SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	168	- 173	"STMbnn" OR BLANK
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3 (a) A	12	174	- 185	N
0170	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) A	12	186	- 197	N
@0180	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS;	PT I 3 (b) A	6	198	- 203	"STMbnn" OR BLANK
0190	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3 (c) A	12	204	- 215	N
0200	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3 (d) A	12	216	- 227	N
0210	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3 (e) A	12	228	- 239	N
0220	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3 (f) A	6	240	- 245	N
0230	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3 (g) A	12	246	- 257	N
0240	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4 (a) A	12	258	- 269	N
0250	PRO RATA SHARE OTHER INTEREST	PT I 4 (b) A	12	270	- 281	N
0260	LOSSES FROM FOREIGN SOURCES	PT I 5 A	12	282	- 293	N
0270	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 A	12	294	- 305	N
0280	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gB	35	306	- 340	A/N
0290	GROSS INCOME SOURCE	PT I, 1 1a B	9	341	- 349	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I, 1 1a B	12	350	- 361	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	362	- 373	N
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	374	- 379	"STMbnn" OR BLANK
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3 (a) B	12	380	- 391	N

SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0340	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) B	12	392 -	403	N
@0350	PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS	PT I 3 (b) B	6	404 -	409	"STMbnn" OR BLANK
0360	PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b	PT I 3 (c) B	12	410 -	421	N
0370	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3 (d) B	12	422 -	433	N
0380	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3 (e) B	12	434 -	445	N
0390	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3 (f) B	6	446 -	451	N
0400	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3 (g) B	12	452 -	463	N
0410	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4 (a) B	12	464 -	475	N
0420	PRO RATA SHARE OTHER INTEREST	PT I 4 (b) B	12	476 -	487	N
0430	LOSSES FROM FOREIGN SOURCES	PT I 5 B	12	488 -	499	N
0440	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 B	12	500 -	511	N
0450	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gC	35	512 -	546	A/N
0460	GROSS INCOME SOURCE	PT I, 1 1a C	9	547 -	555	"WAGESbbbb" "DIVIDENDS" OR BLANK
0470	GROSS INCOME	PT I, 1 1a C	12	556 -	567	N
0480	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	12	568 -	579	N
@0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	6	580 -	585	"STMbnn" OR BLANK
0500	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3 (a) C	12	586 -	597	N
0510	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) C	12	598 -	609	N
@0520	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS	PT I 3 (b) C	6	610 -	615	"STMbnn" OR BLANK

SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0530	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3(c) C	12	616	- 627	N
0540	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) C	12	628	- 639	N
0550	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) C	12	640	- 651	N
0560	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) C	6	652	- 657	N
0570	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) C	12	658	- 669	N
0580	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) C	12	670	- 681	N
0590	PRO RATA SHARE OTHER INTEREST	PT I 4(b) C	12	682	- 693	N
0600	LOSSES FROM FOREIGN SOURCES	PT I 5 C	12	694	- 705	N
0610	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 C	12	706	- 717	N
0620	TOTAL: (ADD COLUMNS 1,1a A, 1,1a B, AND 1,1a C)	PT I, 1 1a (Total)	12	718	- 729	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	730	- 741	N
0640	SUBTRACT LINE 6 FROM 1a ENTER RESULT HERE AND ON ON LINE 14, PAGE 2	PT I 7	12	742	- 753	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (h)	1	754	- 754	"X" OR BLANK
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (i)	1	755	- 755	"X" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.						
0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(j)	8	756	- 763	FORMAT: YYYYMMDD OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(k)	12	764	- 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(l)	12	776	- 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(m)	12	788	- 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(n)	12	800	- 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(o)	12	812	- 823	N

SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(p)	12	824	- 835	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(q)	12	836	- 847	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(r)	12	848	- 859	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (o) - (r))	PT II A(s)	12	860	- 871	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(j)	8	872	- 879	FORMAT: YYYYMMDD OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(k)	12	880	- 891	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(l)	12	892	- 903	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(m)	12	904	- 915	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(n)	12	916	- 927	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(o)	12	928	- 939	N
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(p)	12	940	- 951	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(q)	12	952	- 963	N
+0850	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(r)	12	964	- 975	N
+0860	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (o) - (r))	PT II B(s)	12	976	- 987	N
+0870	FOREIGN TAXES DATE PAID OR ACCRUED	PT II C(j)	8	988	- 995	FORMAT: YYYYMMDD OR BLANK
+0880	FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(k)	12	996	- 1007	N
+0890	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II C(l)	12	1008	- 1019	N
+0900	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(m)	12	1020	- 1031	N
+0910	FOREIGN TAXES PAID OTHER FOREIGN TAXES ON SOURCE PAID OR ACCRUED.	PT II C(n)	12	1032	- 1043	N

SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0920	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(o)	12	1044	- 1055	N
+0930	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II C(p)	12	1056	- 1067	N
+0940	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(q)	12	1068	- 1079	N
+0950	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II C(r)	12	1080	- 1091	N
+0960	FOREIGN TAXES PAID U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COL (o) - (r)).	PT II C(s)	12	1092	- 1103	N
0970	TOTAL FOREIGN TAXES ADD LINES A THROUGH C COL (s)	PT II 8	12	1104	- 1115	N
*0980	STATEMENT - (CREDITS FOR ADDITIONAL TAXES PAID OR ACCRUED)		6	1116	- 1121	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1122	- 1122	"#"

SECTION C FORM 1116 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0339
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"FRMbbb"
1001	FORM NUMBER		6	15 -	20	"1116bb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1010	TOTAL FOREIGN TAX PAID / ACCRUED	PT III 9	12	43 -	54	N
1020	CARRYBACK / CARRYOVER AMOUNT CARRYOVER	PT III 10	12	55 -	66	N
@1030	CARRYBACK / CARRYOVER EXPLANATION	PT III 10	6	67 -	72	"STMbnn" OR BLANK
1040	TOTAL FOREIGN TAXES CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 -	84	N
1050	FOREIGN TAX REDUCTION AMOUNT	PT III 12	12	85 -	96	N
@1055	FOREIGN TAX REDUCTION STATEMENT	PT III 12	6	97 -	102	"STMbnn" OR BLANK
1057	High Taxed KO Literal	PT III 13	4	103 -	106	"HTKO" or Blank
1058	High Taxed KO Adj Amount	PT III 13	12	107 -	118	N
1060	FOREIGN TAX AVAILABLE FOR CREDIT	PT III 14	12	119 -	130	N
1062	RESERVED	PT III 14	4	131 -	134	NO ENTRY
1064	RESERVED	PT III 14	12	135 -	146	NO ENTRY
1070	TAXABLE INCOME/LOSS FROM FOREIGN SOURCE	PT III 15	12	147 -	158	N
1080	ADJUSTMENTS TO TAXABLE INCOME	PT III 16	12	159 -	160	N
@1085	ADJUSTMENTS STATEMENT	PT III 16	6	171 -	176	"STMbnn" or Blank
1090	NET TAXABLE INCOME FROM FOREIGN SOURCE	PT III 17	12	177 -	188	N

SECTION C FORM 1116 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1100 TAXABLE INCOME BEFORE EXEMPTIONS (ESTATE AND TRUSTS)	PT III 18	12	189	- 200	N
1110 FOREIGN / BEFORE EXEMPTS. TAXABLE INCOME RATIO	PT III 19	6	201	- 206	N
1120 ENTER APPLICABLE AMOUNTS FROM FORM 1041, SCHEDULE G, OR FORM 990-T	PT III 20	12	207	- 218	N
1130 MAX ALLOWABLE CREDIT	PT III 21	12	219	- 230	N
1140 ENTER THE SMALLER OF LINE 14 OR LINE 21	PT III 22	12	231	- 242	N
1150 CREDIT FOR TAXES ON PASSIVE CATEGORY INCOME	PT III 23	12	243	- 254	N
1200 CREDIT FOR TAXES ON GENERAL CATEGORY INCOME	PT III 24	12	255	- 266	N
1210 CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 25	12	267	- 278	N
1220 CREDIT FOR TAXES ON LUMP-SUM DISTRIBUTIONS	PT IV 26	12	279	- 290	N
1230 ADD LINES 23 THROUGH 26	PT IV 27	12	291	- 302	N
1235 ENTER THE SMALLER OF LINE 20 OR LINE 27	PT IV 28	12	303	- 314	N
1240 INTERNATIONAL BOYCOTT CREDIT REDUCTION	PT IV 29	12	315	- 326	N
1250 FOREIGN TAX CREDIT	PT IV 30	12	327	- 338	N
RECORD TERMINUS CHARACTER		1	339	- 339	"#"

SECTION C FORM 2210 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1	4	0173
START RECORD SENTINEL		4	5	8	*****
0000 RECORD ID		6	9	14	"FRMbbb"
0001 FORM NUMBER		6	15	20	"2210bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010 IDENTIFYING NUMBER		9	43	51	N
0020 CURRENT YEAR TAX AFTER CREDITS	PT I 1	12	52	63	N
0030 OTHER TAXES	PT I 2	12	64	75	N
0040 REFUNDABLE CREDITS	PT I 3	12	76	87	N
0050 CURRENT YEAR TAX	PT I 4	12	88	99	N
0060 MULTIPLY LINE 4 BY .90	PT I 5	12	100	111	N
0070 TAXES WITHHELD	PT I 6	12	112	123	N
0080 LINE 4 MINUS LINE 6	PT I 7	12	124	135	N
0090 MAXIMUM REQUIRED ANNUAL AMOUNT	PT I 8	12	136	147	N
0100 REQUIRED ANNUAL AMOUNT	PT I 9	12	148	159	N
0110 OWE PENALTY - NO BOX	PT I 9	1	160	160	X OR BLANK
0120 OWE PENALTY - YES BOX	PT I 9	1	161	161	X OR BLANK
+0130 WAIVER REQUEST - ENTIRE PENALTY	PT II A	1	162	162	X OR BLANK
@0135 WAIVER EXPLANATION	PT II A	6	163	168	"STMbnn" OR BLANK
0140 WAIVER AMOUNT - PARTIAL PENALTY	PT II B	1	169	169	X OR BLANK

SECTION C FORM 2210 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	INCOME VARIED	PT II C	1	170	- 170	X OR BLANK
0160	LOWER PENALTY	PT II D	1	171	- 171	X OR BLANK
0170	JOINT RETURN	PT II E	1	172	- 172	X OR BLANK
	RECORD TERMINUS CHARACTER		1	173	- 173	"#"

SECTION C FORM 2210 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0151
		4	5 -	8	*****
0173		6	9 -	14	"FRMbbb"
0174		6	15 -	20	"2210bb"
0175		5	21 -	25	"PG02b"
0176		9	26 -	34	N nnnnnnnnn
0177		1	35 -	35	BLANK
0178		7	36 -	42	N 0000001
0180	PT III 10	12	43 -	54	N
0185	PT III 11	12	55 -	66	N
0190	PT III 12	12	67 -	78	N
0195	PT III 13	12	79 -	90	N
0200	PT III 14	12	91 -	102	N
0205	PT III 15	12	103 -	114	N
0210	PT III 16	12	115 -	126	N
0213	PT III 17	12	127 -	138	N
0215	PT III 17	12	139 -	150	N
		1	151 -	151	"#"

SECTION C FORM 2210 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0427
	START RECORD SENTINEL		4	5 -	8	*****
0220	RECORD ID		6	9 -	14	"FRMbbb"
0221	FORM NUMBER		6	15 -	20	"2210bb"
0222	PAGE NUMBER		5	21 -	25	"PG03b"
0223	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0224	FILLER		1	35 -	35	BLANK
0225	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0240	REQUIRED INSTALLMENTS 4/15/XXXX	PT IV 18(a)	12	43 -	54	N
0250	REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 18(b)	12	55 -	66	N
0260	REQUIRED INSTALLMENTS 9/15/XXXX	PT IV 18(c)	12	67 -	78	N
0270	REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 18(d)	12	79 -	90	N
0280	ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 19(a)	12	91 -	102	N
0290	LINE 21 MINUS LINE 22 4/15/XXXX	PT IV 23(a)	12	103 -	114	N
0300	UNDERPAYMENT 4/15/XXXX	PT IV 25(a)	12	115 -	126	N
0310	OVERPAYMENT 4/15/XXXX	PT IV 26(a)	12	127 -	138	N
0320	ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 19(b)	12	139 -	150	N
0330	ENTER AMOUNT FROM LINE 26(a) 6/15/XXXX	PT IV 20(b)	12	151 -	162	N
0340	ADD LINES 19 AND 20 6/15/XXXX	PT IV 21(b)	12	163 -	174	N
0350	ADD LINES 24(a) AND 25(a) OF PREVIOUS COL. 6/15/XXXX	PT IV 22(b)	12	175 -	186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	LINE 21 MINUS LINE 22 6/15/XXXX	PT IV 23 (b)	12	187	- 198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 24 (b)	12	199	- 210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 25 (b)	12	211	- 222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 26 (b)	12	223	- 234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 19 (c)	12	235	- 246	N
0410	ENTER AMOUNT FROM LINE 26 (b) 9/15/XXXX	PT IV 20 (c)	12	247	- 258	N
0420	ADD LINES 19 AND 20 9/15/XXXX	PT IV 21 (c)	12	259	- 270	N
0430	ADD LINES 24 (b) AND 25 (b) 9/15/XXXX	PT IV 22 (c)	12	271	- 282	N
0440	LINE 21 MINUS LINE 22 9/15/XXXX	PT IV 23 (c)	12	283	- 294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 24 (c)	12	295	- 306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 25 (c)	12	307	- 318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 26 (c)	12	319	- 330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 19 (d)	12	331	- 342	N
0490	AMOUNT FROM LINE 26 (c) 1/15/XXXX	PT IV 20 (d)	12	343	- 354	N
0500	ADD LINES 19 AND 20 1/15/XXXX	PT IV 21 (d)	12	355	- 366	N
0510	ADD LINES 24 (c) AND 25 (c) 1/15/XXXX	PT IV 22 (d)	12	367	- 378	N
0520	LINE 21 MINUS LINE 22 1/15/XXXX	PT IV 23 (d)	12	379	- 390	N

SECTION C FORM 2210 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391	-	402	N
0643	WAIVER AMOUNT	SEC B 27	12	403	-	414	N
0644	PENALTY	SEC B 27	12	415	-	426	N
	RECORD TERMINUS CHARACTER		1	427	-	427	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1363
	START RECORD SENTINEL		4	5	8	*****
1270	RECORD ID		6	9	14	"FRMbbb"
1271	FORM NUMBER		6	15	20	"2210bb"
1272	PAGE NUMBER		5	21	25	"PG04b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
1274	FILLER		1	35	35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43	54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55	66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67	78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79	90	N
1320	FORM 1040, STANDARD DEDUCTION	PT I 7a	12	91	102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103	114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115	126	N
1350	EXEMPTION AMOUNT ON RETURN	PT I 10a	12	127	138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139	150	N
1370	TAX AMOUNT	PT I 12a	12	151	162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163	174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175	186	N
1400	TOTAL TAX	PT I 15a	12	187	198	N
1410	ALLOWED CREDITS	PT I 16a	12	199	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1420	LINE 15 MINUS LINE 16	PT I 17a	12	211 -	222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 -	234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235 -	246	N
1450	AMOUNT OF LINE 9, FORM 2210, DIVIDED BY 4	PT I 22a	12	247 -	258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 -	270	N
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	271 -	282	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	283 -	294	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	295 -	306	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	307 -	318	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	319 -	330	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	331 -	342	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	343 -	354	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	355 -	366	N
1560	EXEMPTION AMOUNT ON RETURN	PT I 10b	12	367 -	378	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	379 -	390	N
1580	TAX AMOUNT	PT I 12b	12	391 -	402	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	403 -	414	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	415 -	426	N
1610	TOTAL TAX	PT I 15b	12	427 -	438	N
1620	ALLOWED CREDITS	PT I 16b	12	439 -	450	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	451 -	462	N

SECTION C FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	463	- 474	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	475	- 486	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	487	- 498	N
1670	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22b	12	499	- 510	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	511	- 522	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	523	- 534	N
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	535	- 546	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	547	- 558	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	559	- 570	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	571	- 582	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	583	- 594	N
1760	FORM 1040, STANDARD DEDUCTION	PT I 7c	12	595	- 606	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	607	- 618	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	619	- 630	N
1790	EXEMPTION AMOUNT PER RETURN	PT I 10c	12	631	- 642	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	643	- 654	N
1810	TAX AMOUNT	PT I 12c	12	655	- 666	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	667	- 678	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	679	- 690	N
1840	TOTAL TAX	PT I 15c	12	691	- 702	N
1850	ALLOWED CREDITS	PT I 16c	12	703	- 714	N

SECTION C FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1860	LINE 15 MINUS LINE 16	PT I 17c	12	715	- 726	N
1870	LINE 17 x LINE 18	PT I 19c	12	727	- 738	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	739	- 750	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	751	- 762	N
1900	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22c	12	763	- 774	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23c	12	775	- 786	N
1920	ADD LINES 22 AND 23	PT I 24c	12	787	- 798	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	799	- 810	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	811	- 822	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	823	- 834	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	835	- 846	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	847	- 858	N
1990	FORM 1040, STANDARD DEDUCTION	PT I 7d	12	859	- 870	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	871	- 882	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	883	- 894	N
2020	EXEMPTION AMOUNT ON RETURN	PT I 10d	12	895	- 906	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	907	- 918	N
2040	TAX AMOUNT	PT I 12d	12	919	- 930	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	931	- 942	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	943	- 954	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	955	- 966	N

SECTION C FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2080	ALLOWED CREDITS	PT I 16d	12	967	- 978	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	979	- 990	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	991	- 1002	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20d	12	1003	- 1014	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1015	- 1026	N
2130	AMOUNT OF LINE 9 ON FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22d	12	1027	- 1038	N
2140	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23d	12	1039	- 1050	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1051	- 1062	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 25d	12	1063	- 1074	N
2170	NET SELF-EMPLOYMENT	PT II 26a	12	1075	- 1086	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a	12	1087	- 1098	NO ENTRY
2210	LINE 27 MINUS LINE 28	PT II 29a	12	1099	- 1110	NO ENTRY
2220	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31a	12	1111	- 1122	NO ENTRY
2260	MULTIPLY LINE 26 BY LINE 32	PT II 33a	12	1123	- 1134	NO ENTRY
2270	ADD LINES 31 AND 33	PT II 34a	12	1135	- 1146	NO ENTRY
2280	NET SELF-EMPLOYMENT	PT II 26b	12	1147	- 1158	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b	12	1159	- 1170	NO ENTRY
2320	LINE 27 MINUS LINE 28	PT II 29b	12	1171	- 1182	NO ENTRY
2330	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31b	12	1183	- 1194	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2370	MULTIPLY LINE 26 BY LINE 32	PT II 33b	12	1195	- 1206	NO ENTRY
2380	ADD LINES 31 AND 33	PT II 34b	12	1207	- 1218	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 26c	12	1219	- 1230	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c	12	1231	- 1242	NO ENTRY
2430	LINE 27 MINUS LINE 28	PT II 29c	12	1243	- 1254	NO ENTRY
2440	MULTIPLY LINE 30 BY THE SMALLER OF LINE 26 OR LINE 29	PT II 31c	12	1255	- 1266	NO ENTRY
2480	MULTIPLY LINE 26 BY LINE 32	PT II 33c	12	1267	- 1278	NO ENTRY
2490	ADD LINES 31 AND 33	PT II 34c	12	1279	- 1290	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 26d	12	1291	- 1302	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d	12	1303	- 1314	NO ENTRY
2540	LINE 27 MINUS LINE 28	PT II 29d	12	1315	- 1326	NO ENTRY
2550	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31d	12	1327	- 1338	NO ENTRY
2590	MULTIPLY LINE 26 BY LINE 32	PT II 33d	12	1339	- 1350	NO ENTRY
2600	ADD LINES 31 AND 33	PT II 34d	12	1351	- 1362	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1363	- 1363	"#"

SECTION C FORM 2210F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0347
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2210Fb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0013	WAIVER OF PENALTY BOX	PT I A	1	52 -	52	"X" OR BLANK
0014	FILING A JOINT RETURN	PT I B	1	53 -	53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	PT II 1	12	54 -	65	N
0030	OTHER TAXES	PT II 2	12	66 -	77	N
0040	TAXES SUBTOTAL	PT II 3	12	78 -	89	N
0041	EARNED INCOME CREDIT (EIC)	PT II 4a	12	90 -	101	N
0042	ADDITIONAL CHILD TAX CREDIT	PT II 4b	12	102 -	113	N
0043	AMERICAN OPPORTUNITY CREDIT	PT II 4c	12	114 -	125	N
0045	FIRST-TIME HOMEBUYER CREDIT	PT II 4d	12	126 -	137	N
0046	CREDIT FOR FEDERAL TAX PAID ON FUELS	PT II 4e	12	138 -	149	N
0047	ADOPTION CREDIT	PT II 4f	12	150 -	161	N
0048	REFUNDABLE CREDIT FOR PRIOR YEAR MINIMUM TAX	PT II 4g	12	162 -	173	N
0049	HEALTH COVERAGE TAX CREDIT	PT II 4h	12	174 -	185	N
0050	CREDIT DETERMINED	PT II 4i	12	186 -	197	N

SECTION C FORM 2210F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0070	CREDIT SUBTOTAL	PT II 5	12	198	-	209	N
0080	CURRENT YEAR TAX	PT II 6	12	210	-	221	N
0090	TWO THIRDS CREDIT	PT II 7	12	222	-	233	N
0100	WITHHOLDING TAXES	PT II 8	12	234	-	245	N
0110	CURRENT TAXES OWED	PT II 9	12	246	-	257	N
0120	PRIOR YEAR'S TAX	PT II 10	12	258	-	269	N
0130	REQUIRED ANNUAL PAYMENT	PT II 11	12	270	-	281	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	PT II 12	12	282	-	293	N
0150	UNDERPAYMENT	PT II 13	12	294	-	305	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	PT III 14	8	306	-	313	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	PT III 15	3	314	-	316	N
+0176	WAIVED AMOUNT	PT III 16	12	317	-	328	N
@0177	WAIVER EXPLANATION	PT III 16	6	329	-	334	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	PT III 16	12	335	-	346	N
	RECORD TERMINUS CHARACTER		1	347	-	347	"#"

SECTION C FORM 2439 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0396
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2439bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	VOID INDICATOR BOX		1	43 -	43	"X" OR BLANK
0020	CORRECTED INDICATOR BOX		1	44 -	44	"X" OR BLANK
0030	FISCAL YEAR BEGINNING		8	45 -	52	FORMAT: YYYYMMDD OR BLANK
0040	FISCAL YEAR ENDING		8	53 -	60	FORMAT: YYYYMMDD OR BLANK
0050	NAME CONTROL		4	61 -	64	NO ENTRY
0060	RIC/REIT NAME		35	65 -	99	A/N
0070	RIC/REIT NAME (2)		35	100 -	134	A/N
0080	RIC/REIT STREET ADDRESS		35	135 -	169	A/N
0090	RIC/REIT CITY		22	170 -	191	A/N
0100	RIC/REIT STATE		2	192 -	193	A/N
0110	RIC/REIT ZIP CODE		12	194 -	205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120	EMPLOYER IDENTIFICATION NUMBER (RIC/REIT)		9	206 -	214	N
0130	EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER)		9	215 -	223	N
0140	SHAREHOLDER NAME		35	224 -	258	A/N
0150	SHAREHOLDER STREET ADDRESS		35	259 -	293	A/N
0160	SHAREHOLDER CITY		22	294 -	315	A/N
0170	SHAREHOLDER STATE		2	316 -	317	A/N
0180	SHAREHOLDER ZIP CODE		12	318 -	329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK

SECTION C FORM 2439 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0190	TOTAL UNDISTRIBUTED LT CAPITAL GAINS	1a	12	330	-	341	N
*0195	IF THE UNDISTRIBUTED CAPITAL GAINS REPORTED IN BOX 1a INCLUDE QUALIFIED TIMBER GAIN, ATTACH A STATEMENT THAT SHOWS THE AMOUNT OF UNDISTRIBUTED CAPITAL GAINS ATTRIBUTABLE TO QUALIFIED TIMBER GAIN	1a	6	342	-	347	"STMbnn" OR BLANK
0210	UNRECAPTURED SEC 1250 GAIN	1b	12	348	-	359	N
0220	SECTION 1202 GAIN	1c	12	360	-	371	N
0225	COLLECTIBLES (28%) GAIN	1d	12	372	-	383	N
0230	TAX PAID BY RIC/REIT	2	12	384	-	395	N
	RECORD TERMINUS CHARACTER		1	396	-	396	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0609
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"3468bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	NAME OF LESSOR	PT I 1	35	52 -	86	A/M
0030	ADDRESS OF LESSOR	PT I 2	35	87 -	121	A/N
0032	CITY NAME	PT I 2	22	122 -	143	A/N
0034	STATE CODE	PT I 2	2	144 -	145	A/N
0036	ZIP CODE	PT I 2	12	146 -	157	N nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0040	DESCRIPTION OF PROPERTY	PT I 3	80	158 -	237	A/N
0050	AMOUNT FOR ACQUIRED	PT I 4	12	238 -	249	N
0208	QUALIFIED INVESTMENT IN INTEGRATED GASIFICATION	PT II 5a	12	250 -	261	N
0211	CREDIT FOR QUALIFIED INVESTMENT	PT II 5a	12	262 -	273	N
0215	QUALIFIED INVESTMENT IN ADVANCE COAL-BASED	PT II 5b	12	274 -	285	N
0220	CREDIT FOR QUALIFIED INVESTMENT	PT II 5b	12	286 -	297	N
0225	QUALIFIED INVESTMENT IN ADVANCE COAL-BASED	PT II 5c	12	298 -	309	N
0230	CREDIT FOR QUALIFIED INVESTMENT	PT II 5c	12	310 -	321	N
0235	ADD LINES	PT II 5d	12	322 -	333	N
0240	QUALIFIED INVESTMENT IN QUALIFIED GASIFICATION	PT II 6a	12	334 -	345	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0245	CREDIT FOR QUALIFIED INVESTMENT	PT II 6a	12	346 -	357	N
0250	QUALIFIED INVESTMENT IN PROPERTY	PT II 6b	12	358 -	369	N
0255	CREDIT FOR QUALIFIED INVESTMENT	PT II 6b	12	370 -	381	N
0260	ADD LINES	PT II 6c	12	382 -	393	N
0262	QUALIFIED INVESTMENT IN ADVANCED ENERGY CREDIT	PT II 7	12	394 -	405	N
0264	CREDIT FOR QUALIFIED INVESTMENT	PT II 7	12	406 -	417	N
266	AMOUNT OF THERAPEUTIC DISCOVERY	PT II 8	12	418 -	429	N
267	CREDIT FOR THERAPEUTIC DISCOVERY	PT II 8	12	430 -	441	N
0268	APPLICABLE UNUSED INVESTMENT CREDIT FROM COOPERATIVES	PT II 9	12	442 -	453	N
0270	ADD LINES	PT II 10	12	454 -	465	N
+0275	SECTION 47 (d) (5) ELECTION	PT III 11a	1	466-	466	X OR BLANK
@0277	REHABILITATION CREDIT ATTACHED STATEMENT	PT III 11a	6	467 -	472	"STMbnn" OR BLANK
0280	TEST PERIOD - BEGINNING DATE	PT III 11b	8	473 -	480	YYYYMMDD
0285	TEST PERIOD - ENDING DATE	PT III 11b	8	481 -	488	YYYYMMDD
0290	ADJUSTED BASIS OF BLDG AMT	PT III 11c	12	489 -	500	N
0295	AMOUNT OF QUAL REHAB EXPENDITURES AMOUNT	PT III 11d	12	501 -	512	N
0300	PRE-1936 BLDG IN GULF ZONE	PT III 11e	12	513 -	524	N
0305	CAL PRE-1936 BLDG IN GULF ZONE TOTAL AMOUNT	PT III 11e	12	525 -	536	N
0310	PRE-1936 BLDG BY A MIDWESTERN	PT III 11f	12	537 -	548	N
0315	CAL PRE-1936 BLDG TOTAL AMOUNT	PT III 11f	12	549 -	560	N
0320	OTHER PRE-1936 BLDG	PT III 11g	12	561 -	572	N
0325	CAL OTHER PRE-1936 BLDG	PT III 11g	12	573 -	584	N

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION

0330	CERTIFIED HISTORIC STRUCTURES LOCATED GULF OPPORTUNITY	PT III 11h	12	585	-	596	N
0335	CAL STRUCTURES LOCATED GULF OPPORTUNITY TOTAL AMOUNT RECORD TERMINUS CHARACTER	PT III 11h	12	597	-	608	N
			1	609	-	609	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0351
	START RECORD SENTINEL		4	5 -	8	*****
0349	RECORD ID		6	9 -	14	"FRMbbb"
0350	FORM NUMBER		6	15 -	20	"3468bb"
0351	PAGE NUMBER		5	21 -	25	"PG02b"
0352	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0353	FILLER		1	35 -	35	BLANK
0354	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0355	CERTIFIED STRUCTURES AFFECTED MIDWESTERN	PT III 11i	12	43 -	54	N
0360	CAL STRUCTURES AFFECTED MIDWESTERN TOTAL AMOUNT	PT III 11i	12	55 -	66	N
0365	OTHER CERTIFIED HISTORIC STRUCTURE	PT III 11j	12	67 -	78	N
0370	CAL OTHER CERTIFIED HISTORIC TOTAL AMOUNT	PT III 11j	12	79 -	90	N
0385	PROJECT NPS PROJECT NUMBER OR THE PASS THROUGH EIN	PT III 11k	12	91 -	102	N
0390	NPS APPROVAL DATE	PT III 11l	8	103 -	110	YYYYMMDD
0395	REHABILITATION CREDIT	PT III 11m	12	111 -	122	N
0400	BASIS OF GEOTHERMAL ENERGY AND SOLAR ENERGY	PT III 12a	12	123 -	134	N
0405	CREDIT FOR GEOTHERMAL ENERGY AND SOLAR ENERGY	PT III 12a	12	135 -	146	N
0410	BASIS OF PROPERTY SOLAR AFTER DECEMBER 31, 2005	PT III 12b	12	147 -	158	N
0415	CREDIT FOR BASIS OF PROPERTY SOLAR AFTER DECEMBER 31, 2005	PT III 12b	12	159 -	170	N
0420	BASIS OF QUAL FUEL CELL AFTER DECEMBER 31, 2005 AND BEFORE OCTOBER 4, 2008	PT III 12c	12	171 -	182	N
0425	CREDIT FOR QUAL FUEL CELL AFTER DECEMBER 31, 2005 AND BEFORE OCTOBER 4, 2008	PT III 12c	12	183 -	194	N
0430	APPLICABLE KILOWATT CAPACITY PROP	PT III 12d	12	195 -	206	N
0435	CREDIT FOR APPLICABLE KILOWATT CAPACITY PROP	PT III 12d	12	207 -	218	N
0440	ENTER THE LESSOR OF LINE 12c OR 12d	PT III 12e	12	219 -	230	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0445	BASIS OF PROPERTY AFTER OCTOBER 3, 2008	PT III 12f	12	231 -	242	N
0450	CREDIT FOR BASIS OF PROPERTY AFTER OCTOBER 3, 2008	PT III 12f	12	243 -	254	N
0455	APPLICABLE KILOWATT CAPACITY OF PROPERTY ON LINE 12f	PT III 12g	12	255 -	266	N
0460	APPLICABLE KILOWATT CAPACITY OF PROPERTY AMOUNT ON LINE 12f	PT III 12g	12	267 -	278	N
0465	ENTER THE LESSOR OF LINE 12f OR 12g	PT III 12h	12	279 -	290	N
0470	BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2005	PT III 12i	12	291 -	302	N
0475	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2005	PT III 12i	12	303 -	314	N
0480	KILOWATT CAPACITY OF PROPERTY ON LINE 12i	PT III 12j	12	315 -	326	N
0485	CREDIT KILOWATT CAPACITY OF PROPERTY ON LINE 12i	PT III 12j	12	327 -	338	N
0487	ENTER THE LESSOR OF LINE 12i OR 12j	PT III 12k	12	339 -	350	N
	RECORD TERMINUS CHARACTER		1	351 -	351	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0217
	START RECORD SENTINEL		4	5 -	8	*****
0488	RECORD ID		6	9 -	14	"FRMbbb"
0489	FORM NUMBER		6	15 -	20	"3468bb"
0490	PAGE NUMBER		5	21 -	25	"PG03b"
0491	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0492	FILLER		1	35 -	35	BLANK
0493	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0502	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12l	12	43 -	54	N
0504	CREDIT FOR PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12l	12	55 -	66	N
0505	MEGAWATTS OR HORSEPOWER FACTOR	PT III 12m	6	67 -	72	N
0512	MULTIPLY LINE 12l BY 12m	PT III 12n	12	73 -	84	N
0515	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008 AND BEFORE JANUARY 1, 2009	PT III 12o	12	85 -	96	N
0517	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008 AND BEFORE JANUARY 1, 2009	PT III 12o	12	97 -	108	N
0520	ENTER THE LESSOR OF LINE 12o OR \$4,000	PT III 12p	12	109 -	120	N
0525	BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2008	PT III 12q	12	121 -	132	N
0527	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2008	PT III 12q	12	133 -	144	N
0530	BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12r	12	145 -	156	N
0532	CREDIT FOR BASIS OF PROPERTY PLACED IN SERVICE AFTER OCTOBER 3, 2008	PT III 12r	12	157 -	168	N
0535	BASIS OF QUALIFIED INVESTMENT PROPERTY PLACED IN SERVICE	PT III 12s	12	169 -	180	N
0537	CREDIT FOR BASIS OF QUALIFIED INVESTMENT PROPERTY PLACED IN SERVICE	PT III 12s	12	181 -	192	N

SECTION C FORM 3468 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	ENTER THE APPLICABLE UNUSED INVESTMENT CREDIT FROM COOPERATIVE	PT III 13	12	193	- 204	N
0545	ADD LINES 11e THROUGH 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, AND 13	PT III 14	12	205	- 216	N
	RECORD TERMINUS CHARACTER		1	217	- 217	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0325
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"3800bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	GBC FROM LINE 2 OF PT III WITH BOX A CHECKED	1 PT I	12	43 -	54	N
0020	PASSIVE ACTIVITIES CREDIT FROM LINE 2 OF PT III WITH BOX B CHECKED	2 PT I	12	55 -	66	N
0030	PASSIVE ACTIVITIES CREDITS ALLOWED FOR 2011	3 PT I	12	67 -	78	N
0040	C/F OF GBC	4 PT I	12	79 -	90	N
@0045	C/F OF GBC: SCHEDULE	4 PT I	6	91 -	96	STMbnn
0050	C/B OF GBC	5 PT I	12	97 -	108	N
0060	ADD LINES 1, 3, 4, AND 5	6 PT I	12	109 -	120	N
0070	REGULAR TAX BEFORE CREDITS	7 PT II	12	121 -	132	N
0080	ALT MIN TAX	8 PT II	12	133 -	144	N
0090	ADD LINES 7 AND 8	9 PT II	12	145 -	156	N
0100	FOREIGN TAX CREDIT	10a PT II	12	157 -	168	N
0110	PERSONAL CREDITS FROM 1040/1040NR	10b PT II	12	169 -	180	N
0120	ADD LINES 10a and 10b	10c PT II	12	181 -	192	N
0130	NET INCOME TAX; SUBTRACT LINE 10c FROM LINE 9	11 PT II	12	193 -	204	N

SECTION C FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0140	NET REGULAR TAX, SUBTRACT LINE 10c FROM LINE 9	12 PT II	12	205	-	216	N
0150	25% OF EXCESS OF, IF ANY OF LINE 12 OVER 25000	13 PT II	12	217	-	228	N
0160	TENTATIVE MIN. TAX	14 PT II	12	229	-	240	N
0170	GREATER OF LINE 13 OR 14	15	12	241	-	252	N
0180	SUBTRACT LINE 15 FROM 11	16a	12	253	-	264	N
0190	CORPORATIONS: ELECTION OF BONUS DEPREC. ATTRIBUTED TO RESEARCH CREDIT	16b	12	265	-	276	N
0200	ADD LINES 16a AND 16b	16c	12	277	-	288	N
0210	SMALLER OF LINE 6 OR 16c	17a	12	289	-	300	N
0220	SMALLER OF LINE 6 OR 16a	17b	12	301	-	312	N
0230	SUBTRACT LINE 17b FROM 17a	17c	12	313	-	324	N
	RECORD TERMINUS CHARACTER		1	325	-	325	"#"

SECTION C FORM 3800 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0301
	START RECORD SENTINEL		4	5 -	8	*****
0300	RECORD ID		6	9 -	14	"FRMbbb"
0301	FORM NUMBER		6	15 -	20	"3800bb"
0302	PAGE NUMBER		5	21 -	25	"PG02b"
0303	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N
0304	FILLER		1	35 -	35	BLANK
0305	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0310	LINE 14 X 75%	18 PT II	12	43 -	54	N
0320	GREATER OF LINES 13 OR 18	19 PT II	12	55 -	66	N
0330	SUBTRACT LINE 19 FROM LINE 11	20 PT II	12	67 -	78	N
0340	SUBTRACT LINE 17b FROM LINE 20	21 PT II	12	79 -	90	N
0350	COMBINE AMOUNTS FROM LNE 3 OF PT III WITH BOXES A, C, OR D CHECKED	22 PT II	12	91 -	102	N
0355	PASS. ACTIVITY CREDIT FROM LINE 3	23 PT II	12	103 -	114	N
0360	PASS. ACTIVITY CREDIT ALLOWED	24 PT II	12	115 -	126	N
0365	ADD LINES 22 AND 24	25 PT II	12	127 -	138	N
0370	EMPOWERMENT ZONE AND RENEWAL COMMUNITY EMPLOYMENT CREDIT ALLOWED; ADD LINES 22 AND 23	26 PT II	12	139 -	150	N
0380	SUBTRACT LINE 13 FROM LINE 11	27 PT II	12	151 -	162	N
0390	ADD LINES 17b AND 26	28 PT II	12	163 -	174	N
0400	SUBTRACT LINE 28 FROM LINE 27	29 PT II	12	175 -	186	N
0410	GBC FROM LINE 5, PT III WITH ALL BOXES CHECKED	30 PT II	12	187 -	198	N
0420	TOTAL ELIGILBE SMALL BUS. CREDIT FROM LINE 6, ALL PTS III CHECKED	31 PT II	12	199 -	210	N
0430	PASS. ACTIVITIES CREDITS FROM LINE 5, ALL PTS III	32 PT II	12	211 -	222	N
0440	PASSIVE ACTIVITIES CREDIT ALLOWED	33 PT II	12	223 -	234	N

SECTION C FORM 3800 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450	C/F OF GBC	34 PT II	12	235	- 246	N
0460	C/B OF GBC	35 PT II	12	247	- 258	N
0470	ADD LINES 30, 31, 33, 34, AND 35	36 PT II	12	259	- 270	N
0480	SMALLER OF LINES 29 OR 36	37 PT II	12	271	- 282	N
0490	CREDIT ALLOWED	38 PT II	12	283	- 294	N
0495	GBC COMPUTATION	38 PT II	6	295	- 300	NO ENTRY
	RECORD TERMINUS CHARACTER		1	301	- 301	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0949
	START RECORD SENTINEL		4	5	8	*****
0600	RECORD ID		6	9	14	"FRMbbb"
0601	FORM NUMBER		6	15	20	"3800bb"
0602	PAGE NUMBER		5	21	25	"PG03b"
0603	EMPLOYEE IDENTIFICATION NUMBER		9	26	34	N
0604	FILLER		1	35	35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36	42	N RANGE: 0000000-9999999
0610	GBC FROM NONPASSIVE ACTIVITY	A	1	43	43	X OR BLANK
0620	GBC:FROM PASSIVE ACTIVITY	B	1	44	44	X OR BLANK
0630	GBC CARRYFORWARDS	C	1	45	45	X OR BLANK
0640	GBC CARRYBACKS	D	1	46	46	X OR BLANK
0650	ELIGIBLE SBC NONPASSIVE ACTIV.	E	1	47	47	X OR BLANK
0660	ELIGIBLE SBC PASSIVE ACTIV.	F	1	48	48	X OR BLANK
0670	ELIGIBLE SBC CARRYFORWARDS	G	1	49	49	X OR BLANK
0680	ELIGIBLE SBC CARRYBACKS	H	1	50	50	X OR BLANK
0685	CONSOLIDATED PART III INDICATOR I	I	1	51	51	X OR BLANK
0690	PASS-THROUGH EIN	1A(B)	9	52	60	N OR BLANK
0700	INVESTMENT CREDIT: AMOUNT	1A(C)	12	61	72	N
0710	RESERVED FOR FUTURE USE:EIN	1B(B)	9	73	81	NO ENTRY
0720	RESERVED FOR FUTURE USE: AMOUNT	1B(C)	12	82	93	NO ENTRY
0730	PASS-THROUGH EIN	1C(B)	9	94	102	N OR BLANK
0740	CREDIT FOR INCREASING RESEARCH: AMOUNT	1C(C)	12	103	114	N
0750	PASS-THROUGH EIN	1D(B)	9	115	123	N OR BLANK
0760	LOW-INCOME HOUSING CREDIT: AMOUNT	1D(C)	12	124	135	N
0770	PASS-THROUGH EIN	1E(B)	9	136	144	NO ENTRY
0780	DISABLED ACCESS CREDIT: AMOUNT	1E(C)	12	145	156	NO ENTRY
0790	PASS-THROUGH EIN	1F(B)	9	157	165	NO ENTRY
0800	RNEWABLE ELECTRICITY PRODUCT. CREDIT: AMOUNT	1F(C)	12	166	177	NO ENTRY
0810	PASS-THROUGH EIN	1G(B)	9	178	186	NO ENTRY
0820	INDIAN EMPLOYMENT CR: AMOUNT	1G(C)	12	187	198	NO ENTRY
0830	PASS-THROUGH EIN	1H(B)	9	199	207	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0840	ORPHAN DRUG CREDIT: AMOUNT	1H(C)	12	208	- 219	N
0850	PASS-THROUGH EIN	1I(B)	9	220	- 228	N OR BLANK
0860	NEW MARKETS CREDIT: AMOUNT	1I(C)	12	229	- 240	N
0870	PASS-THROUGH EIN	1J(B)	9	241	- 249	N OR BLANK
0880	SMALL EMPLOYER PENSION PLAN STARTUP COSTS CREDIT: AMOUNT	1J(C)	12	250	- 261	N
0890	PASS-THROUGH EIN	1K(B)	9	262	- 270	N OR BLANK
0900	CRDIT FOR EMPLOYER PROVIDED CHILD CARE: AMOUNT	1K(C)	12	271	- 282	N
0910	PASS-THROUGH EIN	1L(B)	9	283	- 291	N OR BLANK
0920	BIODIESEL AND RENEWABLE FUELS CREDIT: AMOUNT	1L(C)	12	292	- 303	N
0930	PASS-THROUGH EIN	1M(B)	9	304	- 312	N OR BLANK
0940	LOW SULFUR DIESEL FUEL PRODUCTION: AMOUNT	1M(C)	12	313	- 324	N
0950	PASS-THROUGH EIN	1N(B)	9	325	- 333	NO ENTRY
0960	DISTILLED SPIRITS: AMOUNT	1N(C)	12	334	- 345	NO ENTRY
0970	PASS-THROUGH EIN FUEL CREDIT: EIN	1O(B)	9	346	- 354	NO ENTRY
0980	NONCONVENTIONAL SOURCE FUEL CREDIT: AMOUNT	1O(C)	12	355	- 366	NO ENTRY
0990	PASS-THROUGH EIN	1P(B)	9	367	- 375	NO ENTRY
1000	ENERGY EFFICIENT HOME CREDIT: AMOUNT	1P(C)	12	376	- 387	NO ENTRY
1010	PASS-THROUGH EIN	1Q(B)	9	388	- 396	NO ENTRY
1020	ENERGY EFFICIENT APPLIANCE CREDIT: AMOUNT	1Q(C)	12	397	- 408	NO ENTRY
1030	PASS-THROUGH EIN	1R(B)	9	409	- 417	NO ENTRY
1040	ALTERNATIVE MOTOR VEHICLE CREDIT: AMOUNT	1R(C)	12	418	- 429	NO ENTRY
1050	PASS-THROUGH EIN	1S(B)	9	430	- 438	NO ENTRY
1060	ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY CREDIT: AMOUNT	1S(C)	12	439	- 450	NO ENTRY
1070	RESERVED FOR FUTURE USE:EIN	1T(B)	9	451	- 459	NO ENTRY
1080	RESERVED FOR FUTURE USE: AMOUNT	1T(C)	12	460	- 471	NO ENTRY
1090	PASS-THROUGH EIN	1U(B)	9	472	- 480	NO ENTRY
1100	MINE RESCUE TEAM TRAINING CREDIT: AMOUNT	1U(C)	12	481	- 492	NO ENTRY
1110	PASS-THROUGH EIN	1V(B)	9	493	- 501	NO ENTRY

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1120 AGRICULTURAL CHEMICALS SECURITY CREDIT: AMOUNT	1V (C)	12	502	- 513	NO ENTRY
1130 PASS-THROUGH EIN	1W(B)	9	514	- 522	NO ENTRY
1140 CREDIT FOR EMPLOYER DIFFERTIAL WAGE PAYMENTS: AMOUNT	1W(C)	12	523	- 534	NO ENTRY
1150 PASS-THROUGH EIN	1X(B)	9	535	- 543	NO ENTRY
1160 CARBON DIOXIDE SEQUESTRATION CREDIT: AMOUNT	1X(C)	12	544	- 555	NO ENTRY
1170 PASS-THROUGH EIN	1Y (B)	9	556	- 564	NO ENTRY
1180 QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLE CREDIT: AMOUNT	1Y(C)	12	565	- 576	NO ENTRY
1190 PASS-THROUGH EIN	1Z (B)	9	577	- 585	NO ENTRY
1200 QUALIFIED PLUG-IN ELECTRIC VEHICLE CREDIT: AMOUNT	1Z (C)	12	586	- 597	NO ENTRY
1210 PASS-THROUGH EIN	1AA(B)	9	598	- 606	N OR BLANK
1220 NEW HIRE RETENTION CREDIT: AMOUNT	1AA(C)	12	607	- 618	N
1230 PASS-THROUGH EIN	1BB(B)	9	619	- 627	N OR BLANK
1240 GENERAL CREDITS FROM ELECTING LARGE PARTHERSHIP: AMOUNT	1BB(C)	12	628	- 639	N
1250 OTHER: EIN	1ZZ(B)	9	640	- 648	N OR BLANK
1260 OTHER: AMOUNT	1ZZ(C)	12	649	- 649	N
1270 ADD LINES 1A THRU 1ZZ	2 (C)	12	661	- 660	N
1280 PASS-THROUGH EIN	3 (B)	9	673	- 672	NO ENTRY
1290 AMOUNT FROM FORM 8844	3 (C)	12	682	- 681	NO ENTRY
1300 PASS-THROUGH EIN	4A(B)	9	694	- 702	N OR BLANK
1310 INVESTMENT CREDIT: AMOUNT	4A(C)	12	703	- 714	N
1320 PASS-THROUGH EIN	4B(B)	9	715	- 723	N OR BLANK
1330 WORK OPPORTUNITY CREDIT: AMOUNT	4B(C)	12	724	- 735	N
1340 PASS-THROUGH EIN	4C(B)	9	736	- 744	N OR BLANK
1350 ALCOHOL AND CELLUSLOSIC BIOFUEL FUELS CREDIT: AMOUNT	4C(C)	12	745	- 756	N
1360 PASS-THROUGH EIN	4D(B)	9	757	- 765	N OR BLANK
1370 LOW INCOME HOUSING CREDIT: AMOUNT	4D(C)	12	766	- 777	N
1380 PASS-THROUGH EIN	4E(B)	9	778	- 786	NO ENTRY
1390 RENEWABLE ELECTRICITY, ETC. CREDIT: AMOUNT	4E(C)	12	787	- 798	NO ENTRY
1400 PASS-THROUGH EIN	4F(B)	9	799	- 807	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1410	EMPLOYER SS AND MEDICARE TAXES PAID ON CERTAIN EMPLOYEES CREDIT: AMOUNT	4F(C)	12	808	- 819	NO ENTRY
1420	PASS-THROUGH EIN	4G(B)	9	820	- 828	NO ENTRY
1430	QUALIFIED RR TRACK MAINTENANCE CREDIT: AMOUNT	4G(C)	12	829	- 840	NO ENTRY
1440	PASS-THROUGH EIN	4H(B)	9	841	- 849	N OR BLANK
1450	SMALL EMPLOYER HEALTH INSURANCE PREMIUMS CREDIT: AMOUNT	4H(C)	12	850	- 861	N
1460	RESERVED FOR FUTURE USE: EIN	4I(B)	9	862	- 870	NO ENTRY
1470	RESERVED FOR FUTURE USE:AMOUNT	4I(C)	12	871	- 882	NO ENTRY
1480	RESERVED FOR FUTURE USE: EIN	4J(B)	9	883	- 891	NO ENTRY
1490	RESERVED FOR FUTURE USE:AMOUNT	4J(C)	12	892	- 903	NO ENTRY
1500	OTHER: EIN	4Z(B)	9	904	- 912	N OR BLANK
1510	OTHER: AMOUNT	4Z(C)	12	913	- 924	N
1520	ADD LINES 4A THRU 4Z	5(C)	12	925	- 936	N
1530	ADD LINES 2, 3, AND 5	6(C)	12	937	- 948	N
	RECORD TERMINUS		1	949	- 949	#

SECTION C FORM 4136 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0369
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4136bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
@0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43	48	"STMbnn" OR BLANK
0010	OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	49	54	N
0020	USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	55	60	N
0030	NONTAXABLE USE OF GASOLINE TYPE	1c(a)	2	61	62	VALUES "04", "05", "07", "11", "13", "14", "15" or BLANK
0040	NONTAXABLE USE OF GASOLINE GALLONS	1c(c)	6	63	68	N
0070	NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	69	80	N
0080	EXPORTED NONTAXABLE USE OF GASOLINE GALLONS	1d(c)	6	81	86	N
0090	EXPORTED NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1d(d)	12	87	98	N
0170	COMMERCIAL AVIATION GASOLINE GALLONS	2a(c)	6	99	104	N
0180	NONTAXABLE USE OF COMMERCIAL AVIATION GAS CREDIT AMOUNT	2a(d)	12	105	116	N
0190	NONTAXABLE USE OF AVIATION GASOLINE TYPE	2b(a)	2	117	118	VALUES "01", "10", "11", "13", "14", "15", or BLANK
0200	NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2b(c)	6	119	124	N
0210	NONTAXABLE USE OF AVIATION GAS AMOUNT	2b(d)	12	125	136	N
0215	EXPORT NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2c(c)	6	137	142	N
0220	EXPORT NONTAXABLE USE OF AVIATION CR. AMOUNT	2c(d)	12	143	154	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0225	LUST TAX ON AVIATION GAS FOREIGN TRADE USE GAL.	2d(c)	6	155	- 160	N
0230	LUST TAX ON AVIATION GAS FOREIGN TRADE USE CR. AMT	2d(d)	12	161	- 172	N
@0240	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	3	6	173	- 178	"STMbnn" OR BLANK
0250	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	3	1	179	- 179	"X" OR BLANK
0260	NONTAXABLE USE OF DIESEL FUEL TYPE	3a(a)	2	180	- 181	VALUES "02", "06", "07", "08", "11", "13", "14", "15" OR BLANK
0270	NONTAXABLE USE OF DIESEL FUEL GALLONS	3a(c)	6	182	- 187	N
0303	DIESEL FUEL FOR FARMING PURPOSES GALLONS	3b(c)	6	188	- 193	N
0307	DIESEL FUEL FOR FARMING CR. AMOUNT	3b(d)	12	194	- 205	N
0310	DIESEL FUEL TRAIN USE GALLONS	3c(c)	6	206	- 211	N
0320	DIESEL FUEL TRAIN USE CREDIT AMOUNT	3c(d)	12	212	- 223	N
0330	DIESEL FUEL CERTAIN INTERCITY LOCAL BUS USE GALLON	3d(c)	6	224	- 229	N
0340	DIESEL FUEL CERTAIN INTERCITY & BUS USE CREDIT AMT AMOUNT	3d(d)	12	230	- 241	N
0343	DIESEL FUEL EXPORTED GALLON	3e(c)	6	242	- 247	N
0347	DIESEL FUEL EXPORTED CREDIT AMOUNT	3e(d)	12	248	- 259	N
@0350	EVIDENCE OF DYED KEROSENE EXPLANATION	4	6	260	- 265	"STMbnn" OR BLANK
0360	EVIDENCE OF DYED KEROSENE BOX	4	1	266	- 266	"X" OR BLANK
0370	NONTAXABLE USE OF KEROSENE TYPE	4a(a)	2	267	- 268	VALUES "02", "06", "07", "08", "11", "13", "14", "15" OR BLANK
0380	NONTAXABLE USE OF KEROSENE GALLONS	4a(c)	6	269	- 274	N
0399	NONTAXABLE USE OF KEROSENE FOR FARMING PURPOSE GALLONS	4b(c)	6	275	- 280	N
0407	KEROSENE USE FARM CREDIT AMOUNT	4b(d)	12	281	- 292	N
0409	KEROSENE USE IN BUSES GALLONS	4c(c)	6	293	- 298	N
0416	KEROSENE USE IN BUSES CR. AMOUNT	4c(d)	12	299	- 310	N
0418	NONTAXABLE USE OF KEROSENE EXPORTED GALLONS	4d(c)	6	311	- 316	N

SECTION C FORM 4136 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0420	NONTAXABLE USE OF KEROSENE EXPORTED CR. AMOUNT	4d(d)	12	317	- 328	N
0425	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.044 TYPE OF USE	4e(a)	2	329	- 330	VALUES: 02, 08, OR BLANK.
0430	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.044 GALLONS	4e(c)	6	331	- 336	N
0435	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.044 AMOUNT OF CREDIT	4e(d)	12	337	- 348	N
0440	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.219 TYPE OF USE	4f(a)	2	349	- 350	VALUES: 02, 08, OR BLANK.
0445	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.219 GALLONS	4f(c)	6	351	- 356	N
0450	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @\$.219 AMOUNT OF CREDIT	4f(d)	12	357	- 368	N
	RECORD TERMINUS CHARACTER		1	369	- 369	"#"

SECTION C FORM 4136 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0389
	START RECORD SENTINEL		4	5	8	*****
0540	RECORD ID		6	9	14	"FRMbbb"
0541	FORM NUMBER		6	15	20	"4136bb"
0542	PAGE NUMBER		5	21	25	"PG02b"
0543	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0544	FILLER		1	35	35	BLANK
0545	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0550	COMMERCIAL AVIATION KEROSENE GALLONS 1	5a(c)	6	43	48	N
0555	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 1	5a(d)	12	49	60	N
0560	COMMERCIAL AVIATION KEROSENE GALLONS 2	5b(c)	6	61	66	N
0565	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 2	5b(d)	12	67	78	N
0570	NONTAXABLE AVIATION KEROSENE USE TYPE 1	5c(a)	2	79	80	VALUES 01,09,10,11, 13,15,16, OR BLANK
0575	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 1	5c(c)	6	81	86	N
0580	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 1	5c(d)	12	87	98	N
0585	NONTAXABLE AVIATION KEROSENE USE TYPE 2	5d(a)	2	99	100	VALUES 01,09,10,11, 13,15,16, OR BLANK
0590	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 2	5d(c)	6	101	106	N
0595	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 2	5d(d)	12	107	118	N
0600	LUST TAX ON AVIATION KERO. FOREIGN TRADE USE GAL.	5e(c)	6	119	124	N
0605	LUST TAX ON AVIATION KERO FOREIGN TRADE USE CR AMT	5e(d)	12	125	136	N
0608	UNDYED DIESEL FUEL REGISTRATION NO.	6	12	137	148	A/N
@0610	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	6	6	149	154	"STMbnn" OR BLANK
0615	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	6	1	155	155	"X" OR BLANK
0620	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV GALLONS	6a(c)	6	156	161	N
0625	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV CR AMT	6a(d)	12	162	173	N
@0630	CUSTOMER INFORMATION ATTACHMENT	6a	6	174	179	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0635	USE UNDYED DIESEL INTERCITY BUSES GALLONS	6b(c)	6	180	- 185	N
0640	USE UNDYED DIESEL INTERCITY BUSES CR. AMOUNT	6b(d)	12	186	- 197	N
0645	UNDYED KEROSENE REGISTRATION NUMBER	7	12	198	- 209	A/N
@0650	EVIDENCE OF DYED KEROSENE EXPLANATION	7	6	210	- 215	"STMbnn" OR BLANK
0655	EVIDENCE OF DYED KEROSENE EXCEPTION BOX	7	1	216	- 216	"X" OR BLANK
0660	USE OF UNDYED KERO BY STATE OR LOCAL GOVT GALLONS	7a(c)	6	217	- 222	N
@0665	CUSTOMER INFORMATION ATTACHMENT	7a	6	223	- 228	"STMbnn" OR BLANK
0670	KEROSENE SALES FROM BLOCKED PUMP GALLONS	7b(c)	6	229	- 234	N
0680	SALES BY VENDORS OF UNDYED KEROSENE CR. AMOUNT	7b(d)	12	235	- 246	N
0685	UNDYED KEROSENE USE IN CERTAIN BUSES GALLONS	7c(c)	6	247	- 252	N
0695	UNDYED KEROSENE USE IN CERTAIN BUSES CR. AMOUNT	7c(d)	12	253	- 264	N
0705	SALES BY VENDORS OF KEROSENE FOR USE OF AVIATION REGISTRATION NO.	8	12	265	- 276	A/N
0715	USED IN COMMERCIAL AVIATION GALLONS TYPE 1	8a(c)	6	277	- 282	N
0725	USED IN COMMERCIAL AVIATION CR. AMOUNT TYPE 1	8a(d)	12	283	- 294	N
0745	OTHER USE IN COMMERCIAL AVIATION GALLONS TYPE 2	8b(c)	6	295	- 300	N
0750	OTHER USE IN COMMERCIAL AVIATION CR. AMOUNT TYPE 2	8b(d)	12	301	- 312	N
0755	NONEXEMPT USE GALLONS	8c(c)	6	313	- 318	N
0757	NONEXEMPT USE CR. AMOUNT	8c(d)	12	319	- 330	N
0759	OTHER NONTAXABLE USE TYPE 1	8d(a)	2	331	- 332	VALUES "01", "09", "10", "11", "13", "14", "15", OR BLANK
0760	OTHER NONTAXABLE USE GALLONS 1	8d(c)	6	333	- 338	N
0764	OTHER NONTAXABLE USE CR. AMOUNT 1	8d(d)	12	339	- 350	N
0768	OTHER NONTAXABLE USE TYPE 2	8e(a)	2	351	- 352	VALUES "01", "09", "10", "11", "13", "14", "15", OR BLANK

SECTION C FORM 4136 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0770	OTHER NONTAXABLE USE GALLONS 2	8e(c)	6	353	- 358	N
0775	OTHER NONTAXABLE USE CR. AMOUNT 2	8e(d)	12	359	- 370	N
0780	LUST TAX ON AVIATION KEROSENE SOLD GALLONS	8f(c)	6	371	- 376	N
0785	LUST TAX ON AVIATION KEROSENE SOLD CREDIT AMT.	8f(d)	12	377	- 388	N
	RECORD TERMINUS CHARACTER		1	389	- 389	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0515
	START RECORD SENTINEL		4	5 -	8	*****
0877	RECORD ID		6	9 -	14	"FRMbbb"
0878	FORM NUMBER		6	15 -	20	"4136bb"
0879	PAGE NUMBER		5	21 -	25	"PG03b"
0880	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0881	FILLER		1	35 -	35	BLANK
0882	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0950	ALCOHOL FUEL MIXTURE REGISTRATION NO.	9	12	43 -	54	A/N
0960	ALCOHOL MIXTURES ETHANOL GALLONS	9a(c)	6	55 -	60	N
0970	ALCOHOL MIXTURES ETHANOL CR. AMOUNT	9a(d)	12	61 -	72	N
0980	ALCOHOL MIXTURES OTHER THAN ETHANOL GALLONS	9b(c)	6	73 -	78	N
0990	ALCOHOL MIXTURES OTHER THAN ETHANOL CR. AMOUNT	9b(d)	12	79 -	90	N
3010	BIODIESEL MIXTURE REGISTRATION NO.	10	12	91 -	102	A/N
3020	BIODIESEL MIX GALLONS	10a(c)	6	103 -	108	N
3030	BIODIESEL MIX CR. AMOUNT	10a(d)	12	109 -	120	N
3040	AGRI-BIODIESEL MIX GALLONS	10b(c)	6	121 -	126	N
3050	AGRI-BIODIESEL MIX CR. AMOUNT	10b(d)	12	127 -	138	N
3060	RENEWABLE DIESEL MIX GALLONS	10c(c)	6	139 -	144	N
3070	RENEWABLE DIESEL MIX CR. AMOUNT	10c(d)	12	145 -	156	N
3199	LPG USE TYPE LITERAL	11a(a)	3	157 -	159	BUS OR BLANK
3200	LPG USE TYPE	11a(a)	2	160 -	161	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3210	LPG GALLONS	11a(c)	6	162 -	167	N
3220	LPG CR. AMOUNT	11a(d)	12	168 -	179	N
3239	P SERIES FUELS USE TYPE LITERAL	11b(a)	3	180 -	182	BUS OR BLANK
3240	P SERIES FUELS USE TYPE	11b(a)	2	183 -	184	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3260	P SERIES FUELS GALLONS	11b(c)	6	185	- 190	N
3280	P SERIES FUELS CR. AMOUNT	11b(d)	12	191	- 202	N
3299	CNG USE TYPE LITERAL	11c(a)	3	203	- 205	BUS OR BLANK
3300	COMPRESSED NATURAL GAS USE TYPR	11c(a)	2	206	- 207	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3320	COMPRESSED NATURAL GAS GALLONS	11c(c)	6	208	- 213	N
3340	COMPRESSED NATURAL GAS CR. AMOUNT	11c(d)	12	214	- 225	N
3359	LIQUEFIED HYDROGEN USE TYPE LITERAL	11d(a)	3	226	- 228	BUS OR BLANK
3360	LIQUEFIED HYDROGEN USE TYPE	11d(a)	2	229	- 230	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3380	LIQUEFIED HYDROGEN GALLONS	11d(c)	6	231	- 236	N
3400	LIQUEFIED HYDROGEN CR. AMOUNT	11d(d)	12	237	- 248	N
3419	LIQUEFIED FUEL FROM COAL USE TYPE LITERAL	11e(a)	3	249	- 251	BUS OR BLANK
3420	LIQUID FUEL FROM COAL USE TYPE	11e(a)	2	252	- 253	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3440	LIQUID FUEL FROM COAL GALLONS	11e(c)	6	254	- 259	N
3460	LIQUID FUEL FROM COAL CR. AMOUNT	11e(d)	12	260	- 271	N
3479	NONTAXABLE LIQUID FUEL USE TYPE LITERAL	11f(a)	3	272	- 274	BUS OR BLANK
3480	NONTAXABLE LIQUID FUEL USE TYPE	11f(a)	2	275	- 276	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3500	NONTAXABLE LIQUID FUEL GALLONS	11f(c)	6	277	- 282	N
3520	NONTAXABLE LIQUID FEUL CREDIT AMOUNT	11f(d)	12	283	- 294	N
3539	LIQUEFIED NATURAL GAS USE TYPE LITERAL	11g(a)	3	295	- 297	BUS OR BLANK
3540	LIQUEFIED NATURAL GAS USE TYPE	11g(a)	2	298	- 299	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3560	LIQUEFIED NATURAL GAS GALLONS	11g(c)	6	300	- 305	N
3580	LIQUEFIED NATURAL GAS CR. AMOUNT	11g(d)	12	306	- 317	N
3582	LIQUEFIED GAS DERIVED FROM BIOMASS-TYPE LITERAL	11h(a)	3	318	- 320	BUS OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
3583	LIQUEFIED GAS DERIVED FROM BIOMASS-TYPE	11h(a)	2	321	- 322	N
3585	LIQUEFIED GAS DERIVED FROM BIOMASS-GALLONS	11h(c)	6	323	- 328	N
3587	LIQUEFIED GAS DERIVED FROM BIOMASS-CREDIT AMOUNT	11h(d)	12	329	- 340	N
3600	ALTERNATIVE FUEL CR. REG. NO.	12	12	341	- 352	A/N
3620	LPG GALLONS	12a(c)	6	353	- 358	N
3640	LPG CR. AMOUNT	12a(d)	12	359	- 370	N
3660	P SERIES FUEL GAL.	12b(c)	6	371	- 376	N
3680	P SERIES FUEL CR. AMOUNT	12b(d)	12	377	- 388	N
3700	COMPRESSED NATURAL GAS GALLONS	12c(c)	6	389	- 394	N
3720	COMPRESSED NATURAL GAS CR. AMOUNT	12c(d)	12	395	- 406	N
3740	LIQUEFIED HYDROGEN GALLONS	12d(c)	6	407	- 412	N
3760	LIQUEFIED HYDROGEN CR. AMOUNT	12d(d)	12	413	- 424	N
3780	LIQUID FUEL FROM COAL GALLONS	12e(c)	6	425	- 430	N
3800	LIQUID FUEL FROM COAL CR. AMOUNT	12e(d)	12	431	- 442	N
3820	LIQUID FUEL GALLONS	12f(c)	6	443	- 448	N
3840	LIQUID FUEL CR. AMOUNT	12f(d)	12	449	- 460	N
3860	LIQUEFIED NATURAL GAS GALLONS	12g(c)	6	461	- 466	N
3880	LIQUEFIED NATURAL GAS CR. AMOUNT	12g(d)	12	467	- 478	N
3881	LIQUEFIED GAS DERIVED FROM BIOMASS - GALLONS	12h(c)	6	479	- 484	N
3883	LIQUEFIED GAS DERIVED FROM BIOMASS - CR AMT.	12h(d)	12	485	- 496	N
3885	COMPRESSED GAS DERIVED FROM BIOMASS - GALLONS	12i(c)	6	497	- 502	N
3887	COMPRESSED GAS DERIVED FROM BIOMASS - CR AMT.	12i(d)	12	503	- 514	N
	RECORD TERMINUS CHARACTER		1	515	- 515	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0234
	START RECORD SENTINEL		4	5 -	8	*****
3890	RECORD ID		6	9 -	14	"FRMbbb"
3891	FORM NUMBER		6	15 -	20	"4136bb"
3892	PAGE NUMBER		5	21 -	25	"PG04b"
3893	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
3894	FILLER		1	35 -	35	BLANK
3895	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
3900	REGISTERED CREDIT CARD ISSUERS REGISTRATION NO.	13	12	43 -	54	A/N
3920	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT GALLONS	13a(c)	6	55 -	60	N
3940	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13a(d)	12	61 -	72	N
3960	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT GALLONS	13b(c)	6	73 -	78	N
3980	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13b(d)	12	79 -	90	N
4000	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT GALLONS	13c(c)	6	91 -	96	N
4020	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT CR. AMT	13c(d)	12	97 -	108	N
4119	DIESEL WATER-FULE EMULSION NONTAX.USE LITERAL	14a(a)	3	109 -	111	BUS OR BLANK
4120	DIESEL-WATER FUEL EMULSION NONTAXBLE USE TYPE	14a(a)	2	112 -	113	"01", "02", "05", "06", "07", "08", "11", "13", "14", "15" OR BLANK
4140	DIESEL-WATER FUEL EMULSION NONTAXABLE GALLONS	14a(c)	6	114 -	119	N
4160	DIESEL-WATER FUEL EMULSION NONTAXABLE CR. AMOUNT	14a(d)	12	120 -	131	N
4180	DIESEL-WATER EXPORT GALLONS	14b(c)	6	132 -	137	N
4200	DIESEL-WATER EXPORT CR. AMOUNT	14b(d)	12	138 -	149	N
4220	DIESEL-WATER FUEL EMULSION BLENDING REGISTRATION NO.	15	12	150 -	161	A/N
@4230	CUSTOMER INFORMATION ATTACHMENT	15	6	162 -	167	STMbnn OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
4240	DIESEL-WATER FUEL EMULSION BLENDING GALLONS	15a(c)	6	168	-	173	N
4260	DIESEL-WATER FUEL EMULSION BLENDING CR. AMOUNT	15a(d)	12	174	-	185	N
4280	EXPORTED DYED DIESEL FUEL AND EXPORTED GASOLINE BLENDSTOCK-GALLONS	16a(c)	6	186	-	191	N
4300	EXPORTED DYED DIESEL FUEL AND EXPORTED GASOLINE BLENDSTOCK-CR. AMOUNT	16a(d)	12	192	-	203	N
4320	EXPORTED DYED KEROSENE GALLONS	16b(c)	6	204	-	209	N
4340	EXPORTED DYED KEROSENE CR. AMOUNT	16b(d)	12	210	-	221	N
4360	TOTAL INCOME TAX CR. AMOUNT	17	12	222	-	233	N
	RECORD TERMINUS CHARACTER		1	234	-	234	"#"

SECTION C FORM 4255 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0671
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4255bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43	51	NO ENTRY
0010	PROPERTY DESCRIPTION 1	A	56	52	107	A/N
+0020	ORIGINAL RATE 1	1A	6	108	113	N
+0023	COST OR OTHER BASIS 1	2A	12	114	125	N
+0080	ORIGINAL CREDIT 1	3A	12	126	137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138	145	YYYYMMDD
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146	153	YYYYMMDD
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154	155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156	161	N
+0120	TENTATIVE RECAPTURE TAX 1	8A	12	162	173	N
0130	PROPERTY DESCRIPTION 2	B	56	174	229	A/N
0140	ORIGINAL RATE 2	1B	6	230	235	N
0143	COST OR OTHER BASIS 2	2B	12	236	247	N
0200	ORIGINAL CREDIT 2	3B	12	248	259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260	267	YYYYMMDD
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268	275	YYYYMMDD
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276	277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278	283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284	295	N

SECTION C FORM 4255 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0250	PROPERTY DESCRIPTION 3	C	56	296 - 351	A/N	
0260	ORIGINAL RATE 3	1C	6	352 - 357	N	
0263	COST OR OTHER BASIS 3	2C	12	358 - 369	N	
0320	ORIGINAL CREDIT 3	3C	12	370 - 381	N	
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382 - 389	YYYYMMDD	
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390 - 397	YYYYMMDD	
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398 - 399	N, "00" OR BLANK	
0350	RECAPTURE PERCENTAGE 3	7C	6	400 - 405	N	
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406 - 417	N	
0370	PROPERTY DESCRIPTION 4	D	56	418 - 473	A/N	
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474 - 479	"STMbnn" OR BLANK	
0380	ORIGINAL RATE 4	1D	6	480 - 485	N	
0383	COST OR OTHER BASIS 4	2D	12	486 - 497	N	
0440	ORIGINAL CREDIT 4	3D	12	498 - 509	N	
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510 - 517	YYYYMMDD	
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518 - 525	YYYYMMDD	
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526 - 527	N, "00" OR BLANK	
0470	RECAPTURE PERCENTAGE 4	7D	6	528 - 533	N	
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534 - 545	N	
0483	"TAX FROM ATTACHED" LITERAL	9	17	546 - 562	"TAX FROM ATTACHED" OR BLANK	
0486	TAX AMOUNT	9	12	563 - 574	N	
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575 - 586	N	
*0495	RECAPTURE TAX STATEMENT	10	6	587 - 592	"STMbnn" OR BLANK	
0500	TAX FROM PROPERTY CEASING TO BE AT RISK	10	12	593 - 604	N	
0510	TOTAL RECAPTURE TAX	11	12	605 - 616	N	
0520	PORTION OF ORIGINAL CREDIT	12	12	617 - 628	N	
0540	SUBTRACT LINE 12 FROM LINE 11	13	12	629 - 640	N	
0550	RECAPTURE QUALIFYING THERAP.	14	6	641 - 646	STMbnn or blank	
0560	RECAPTURE QUALIFYING THERAP.	14	12	647 - 658	N	
0570	TOTAL TAX INCREASE	15	12	659 - 670	N	
	RECORD TERMINUS CHARACTER		1	671 - 671	"#"	

SECTION C FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0871
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4562bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0008	BUSINESS OR ACTIVITY		30	43	72	A/N
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	73	81	NO ENTRY
0011	MAXIMUM AMOUNT	1	12	82	93	N (MAXIMUM:\$500,000)
0012	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	94	105	N
0013	THRESHOLD COST	3	12	106	117	N (MAXIMUM:\$2,000,000)
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	118	129	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	130	141	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	142	161	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	162	173	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	174	185	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	186	205	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	206	217	N
0110	DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	218	229	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	230	235	"STMbnn" OR BLANK
	NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.					
0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	236	247	N

SECTION C FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	248	- 259	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	260	- 271	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM LINE 13 OF PY FORM 4562	PT I 10	12	272	- 283	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	284	- 295	N
0170	SEC 179 EXPENSE DEDUCTION (NOT APPLICABLE TO ESTATES OR TRUSTS)	PT I 12	12	296	- 307	NO ENTRY
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	308	- 319	N
0181	SPECIAL DEPRECIATION ALLOWANCE PROPERTY	PT II 14	12	320	- 331	N
*0182	ADDITIONAL INFORMATION FOR SPECIAL ALLOWANCE	PT II 14	6	332	- 337	"STMbnn" OR BLANK
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	338	- 349	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	350	- 355	"STMbnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	356	- 367	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	368	- 379	N
0188	GROUP ANY ASSETS	PT III 18	1	380	- 380	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	381	- 392	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	393	- 394	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	395	- 396	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	397	- 403	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	404	- 415	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	416	- 427	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	428	- 429	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b (e)	2	430	- 431	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b (f)	7	432	- 438	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b (g)	12	439	- 450	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c (c)	12	451	- 462	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c (d)	2	463	- 464	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c (e)	2	465	- 466	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c (f)	7	467	- 473	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c (g)	12	474	- 485	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d (c)	12	486	- 497	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d (d)	2	498	- 499	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d (e)	2	500	- 501	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d (f)	7	502	- 508	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d (g)	12	509	- 520	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e (c)	12	521	- 532	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e (d)	2	533	- 534	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e (e)	2	535	- 536	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e (f)	7	537	- 543	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e (g)	12	544	- 555	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f (c)	12	556	- 567	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f (d)	2	568	- 569	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f (e)	2	570	- 571	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f(f)	7	572-	578	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f(g)	12	579 -	590	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g(c)	12	591 -	602	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g(e)	2	603 -	604	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g(g)	12	605 -	616	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h(b)	6	617 -	622	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTIAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h(c)	12	623 -	634	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h(g)	12	635 -	646	N
0520	MACRS RESIDENTIAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h(b)	6	647 -	652	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h(c)	12	653 -	664	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h(g)	12	665 -	676	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i(b)	6	677 -	682	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i(c)	12	683 -	694	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i(g)	12	695 -	706	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i(b)	6	707 -	712	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i(c)	12	713 -	724	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i(d)	2	725 -	726	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i (g)	12	727	- 738	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a (c)	12	739	- 750	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a (d)	2	751	- 752	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a (e)	2	753	- 754	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a (g)	12	755	- 766	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b (c)	12	767	- 778	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b (e)	2	779	- 780	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b (g)	12	781	- 792	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c (b)	6	793	- 798	FORMAT: YYYYMM OR BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c (c)	12	799	- 810	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c (g)	12	811	- 822	N
*0705	ATTACH ADD'L LISTED PROPERTY	PT III SEC B 19a-19i	6	823	- 828	"STMbnn" OR BLANK
NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	829	- 840	N
0770	TOTAL	PT IV 22	12	841	- 852	N
0780	ASSETS	PT IV 23	12	853	- 864	N
*0790	50 YEAR PROPERTY	PT II c	6	865	- 870	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	871	- 871	"#"

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0899
	START RECORD SENTINEL		4	5 -	8	*****
0800	RECORD ID		6	9 -	14	"FRMbbb"
0801	FORM NUMBER		6	15 -	20	"4562bb"
0802	PAGE NUMBER		5	21 -	25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0804	FILLER		1	35 -	35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (YES BOX)	PT V SEC A 24(a)	1	43 -	43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 24(a)	1	44 -	44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 24(b)	1	45 -	45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 24(b)	1	46 -	46	"X" OR BLANK
0830	SPECIAL DEPRECIATION ALLOWANCE PROPERTY	PT IV 25	12	47 -	58	N
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 26(a)	10	59 -	68	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	69 -	76	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	77 -	82	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 26(d)	12	83 -	94	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 26(e)	12	95 -	106	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107 -	108	N

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26(g)	7	109	- 115	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	116	- 127	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	128	- 139	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26(a)	10	140	- 149	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	150	- 157	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	158	- 163	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26(d)	12	164	- 175	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	176	- 187	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26(f)	2	188	- 189	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26(g)	7	190	- 196	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	197	- 208	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	209	- 220	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26(a)	10	221	- 230	A/N
1030	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	231	- 238	FORMAT: YYYYMMDD or BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	239	- 244	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26(d)	12	245	- 256	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257	- 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269	- 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271	- 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278	- 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290	- 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302	- 307	"STMbnn" OR BLANK
NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308	- 317	A/N
1130	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318	- 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326	- 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332	- 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344	- 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356	- 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358	- 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361	- 372	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373	- 382	A/N

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1200	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27 (b)	8	383	- 390	FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27 (c)	6	391	- 396	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27 (d)	12	397	- 408	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27 (e)	12	409	- 420	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27 (f)	2	421	- 422	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27 (g)	3	423	- 425	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27 (h)	12	426	- 437	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27 (a)	10	438	- 447	A/N
1270	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27 (b)	8	448	- 455	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27 (c)	6	456	- 461	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27 (d)	12	462	- 473	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27 (e)	12	474	- 485	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27 (f)	2	486	- 487	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27 (g)	3	488	- 490	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27 (h)	12	491	- 502	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503	- 508	"STMbnn" OR BLANK
	NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.					
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509	- 520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521	- 532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533	- 538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539	- 544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545	- 550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551	- 556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557	- 557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558	- 558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559	- 559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560	- 560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561	- 561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562	- 562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563	- 568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569	- 574	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32(b)	6	575 -	580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33(b)	6	581 -	586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	587 -	587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	588 -	588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35(b)	1	589 -	589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35(b)	1	590 -	590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36(b)	1	591 -	591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36(b)	1	592 -	592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30(c)	6	593 -	598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31(c)	6	599 -	604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32(c)	6	605 -	610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33(c)	6	611 -	616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34(c)	1	617 -	617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	618 -	618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35(c)	1	619 -	619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35(c)	1	620 -	620	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621	- 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622	- 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623	- 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629	- 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635	- 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641	- 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647	- 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648	- 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649	- 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650	- 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651	- 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652	- 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653	- 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659	- 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665	- 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671	- 676	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	677	- 677	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 34(e)	1	678	- 678	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 35(e)	1	679	- 679	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 35(e)	1	680	- 680	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 36(e)	1	681	- 681	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(e)	1	682	- 682	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 30(f)	6	683	- 688	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 31(f)	6	689	- 694	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 32(f)	6	695	- 700	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 6	PT V SEC B 33(f)	6	701	- 706	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	707	- 712	"STMbnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	713	- 713	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	714	- 714	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 35(f)	1	715	- 715	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 35(f)	1	716	- 716	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 36(f)	1	717	- 717	"X" OR BLANK

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718	- 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719	- 724	"STMbnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725	- 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726	- 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727	- 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728	- 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729	- 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730	- 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731	- 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732	- 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733	- 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734	- 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735	- 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755	- 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763	- 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775	- 783	A/N

SECTION C FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784	- 789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790	- 801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802	- 821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822	- 829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830	- 841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842	- 850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851	- 856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857	- 868	N
1950	AMORTIZATION COSTS	PT VI 43	12	869	- 880	N
1960	TOTAL	PT VI 44	12	881	- 892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893	- 898	"STMbnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER 1 899 - 899 "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0774
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4684bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43	51	NO ENTRY
*0020	PERSONAL USE PROPERTY STATEMENT		6	52	57	"STMbnn" OR BLANK

NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED. ALSO, USE FIELD 0020 TO REFERENCE REVENUE PROCEDURE 2010-36. COMPLETE ONLY THE APPLICABLE LINES OF FORM 4684 AS PER FORM INSTRUCTIONS FOR CLAIMING BENEFITS OF REV. PROC. 2010-36. USE A SEPARATE FORM 4684 FOR OTHER CASUALTY OR THEFT LOSS CLAIMS.

0030	DESCRIPTION OF PROPERTIES	1A	56	58	113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114	125	N
0050	INSURANCE	3A	12	126	137	N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138	149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150	161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162	173	N
0090	LINE 5 MINUS LINE 6	7A	12	174	185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186	197	N
0110	LINE 8 MINUS LINE 3	9A	12	198	209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210	265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266	277	N
0140	INSURANCE	3B	12	278	289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290	301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302	313	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314	- 325	N
0180	LINE 5 MINUS LINE 6	7B	12	326	- 337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338	- 349	N
0200	LINE 8 MINUS LINE 3	9B	12	350	- 361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362	- 417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418	- 429	N
0230	INSURANCE	3C	12	430	- 441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442	- 453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454	- 465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466	- 477	N
0270	LINE 5 MINUS LINE 6	7C	12	478	- 489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490	- 501	N
0290	LINE 8 MINUS LINE 3	9C	12	502	- 513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514	- 569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570	- 581	N
0320	INSURANCE	3D	12	582	- 593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594	- 605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606	- 617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618	- 629	N
0360	LINE 5 MINUS LINE 6	7D	12	630	- 641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642	- 653	N
0380	LINE 8 MINUS LINE 3	9D	12	654	- 665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666	- 677	N
0400	SMALLER OF LINE 10 OR \$500	11	12	678	- 689	N
0410	LINE 10 MINUS LINE 11	12	12	690	- 701	N

SECTION C FORM 4684 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0420	COMBINE ALL LINE 12 AMOUNTS - FORM 4684	13	12	702	- 713	N
0430	COMBINE ALL LINE 4 AMOUNTS - FORM 4684	14	12	714	- 725	N
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726	- 737	N
0450	COMPARISON OF LINE 14 TO LINE 13	16	12	738	- 749	N
0520	ADJUST GROSS INCOME FROM FORM 1040, OR APPLICABLE AMOUNT FROM OTHER RETURN	17	12	750	- 761	N
0530	SUBTRACT LINE 17 FROM LINE 16	18	12	762	- 773	N
	RECORD TERMINUS CHARACTER		1	774	- 774	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1110
		4	5 -	8	*****
0550	RECORD ID	6	9 -	14	"FRMbbb"
0551	FORM NUMBER	6	15 -	20	"4684bb"
0552	PAGE NUMBER	5	21 -	25	"PG02b"
0553	EMPLOYEE IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0554	FILLER	1	35 -	35	BLANK
0555	FORM OCCURRENCE NUMBER	7	36 -	42	N 0000001 - 9999999
*0560	BUSINESS AND INCOME PRODUCING PROPERTY	6	43 -	48	"STMbnn" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.					
0570	DESCRIPTION OF PROPERTIES	PT I 19A	56	49 -	104 A/N OR BLANK
0580	COST OR ADJUSTED BASIS	PT I 20A	12	105 -	116 N
0590	INSURANCE	PT I 21A	12	117 -	128 N
0600	GAIN FROM CASUALTY OR THEFT	PT I 22A	12	129 -	140 N ***
0610	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23A	12	141 -	152 N
0620	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24A	12	153 -	164 N
0630	LINE 28 MINUS LINE 26	PT I 25A	12	165 -	176 N
0640	SMALLER OF LINE 23 OR LINE 28	PT I 26A	12	177 -	188 N
0645	FORM 8829 INDICATOR	PT I 27A	5	189 -	193 F8829 OR BLANK
0700	LINE 24 MINUS LINE 29	PT I 27A	12	194 -	205 N
@0705	COMPUTATION OF LOSS	PT I 27A	6	206 -	211 "STMbnn" OR BLANK
0710	DESCRIPTION OF PROPERTIES	PT I 19B	56	212 -	267 A/N OR BLANK
0720	COST OR ADJUSTED BASIS	PT I 20B	12	268 -	279 N
0730	INSURANCE	PT I 21B	12	280 -	291 N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0740	GAIN FROM CASUALTY OR THEFT	PT I 22B	12	292	- 303	N ***
0750	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23B	12	304	- 315	N
0760	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24B	12	316	- 327	N
0770	LINE 27 MINUS LINE 26	PT I 25B	12	328	- 339	N
0780	SMALLER OF LINE 23 OR LINE 28	PT I 26B	12	340	- 351	N
0785	FORM 8829 INDICATOR	PT I 27B	5	352	- 356	F8829 OR BLANK
0790	LINE 24 MINUS LINE 29	PT I 27B	12	357	- 368	N
0800	DESCRIPTION OF PROPERTIES	PT I 19C	56	369	- 424	A/N OR BLANK
0810	COST OR ADJUSTED BASIS	PT I 20C	12	425	- 436	N
0820	INSURANCE	PT I 21C	12	437	- 448	N
0830	GAIN FROM CASUALTY OR THEFT	PT I 22C	12	449	- 460	N ***
0840	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23C	12	461	- 472	N
0850	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24C	12	473	- 484	N
0860	LINE 27 MINUS LINE 26	PT I 25C	12	485	- 496	N
0870	SMALLER OF LINE 23 OR LINE 28	PT I 26C	12	497	- 508	N
0875	FORM 8829 INDICATOR	PT I 27C	5	509	- 513	F8829 OR BLANK
0880	LINE 24 MINUS LINE 29	PT I 27C	12	514	- 525	N
0890	DESCRIPTION OF PROPERTIES	PT I 19D	56	526	- 581	A/N OR BLANK
0900	COST OR ADJUSTED BASIS	PT I 20D	12	582	- 593	N
0910	INSURANCE	PT I 21D	12	594	- 605	N
0920	GAIN FROM CASUALTY OR THEFT	PT I 22D	12	606	- 617	N ***
0930	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	PT I 23D	12	618	- 629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0940	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24D	12	630	- 641	N
0950	LINE 27 MINUS LINE 26	PT I 25D	12	642	- 653	N
0960	SMALLER OF LINE 23 OR LINE 28	PT I 26D	12	654	- 665	N
0965	FORM 8829 INDICATOR	PT I 27D	5	666	- 670	F8829 OR BLANK
0970	LINE 24 MINUS LINE 29	PT I 27D	12	671	- 682	N
0980	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	683	- 694	N
0990	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	695	- 719	A/N OR BLANK
1000	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	720	- 731	N ***
1010	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	732	- 743	N ***
1020	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	744	- 755	N
1030	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	756	- 780	A/N OR BLANK
1040	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	781	- 792	N ***
1050	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	793	- 804	N ***
1060	SHORT-CASUALTY OR THEFT DESCRIPTION	PT II 29(c)	12	805	- 816	N
1070	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b)i	12	817	- 828	N ***
1080	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b)ii	12	829	- 840	N ***
1090	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	841	- 852	N
1100	PAL INDICATOR	PT II 31(c)	3	853	- 855	"PAL" OR BLANK
1110	NET GAIN OR LOSS	PT II 31(c)	12	856	- 867	N
1120	PAL INDICATOR	PT II 32(c)	3	868	- 870	"PAL" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1130	AMOUNT FROM LINE 33b(ii)	PT II 32(c)	12	871 -	882	N
1140	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	883 -	894	N
1150	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	895 -	919	A/N OR BLANK
1160	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b)i	12	920 -	931	N ***
1170	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY (1)	PT II 34(b)ii	12	932 -	943	N ***
1180	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	944 -	955	N
1190	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	956 -	980	A/N OR BLANK
1200	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b)i	12	981 -	992	N ***
1210	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY	PT II 34(b)ii	12	993 -	1004	N ***
1220	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	1005 -	1016	N
1230	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b)i	12	1017 -	1028	N ***
1240	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b)ii	12	1029 -	1040	N ***
1250	LONG-TOTAL GAINS	PT II 36	12	1041 -	1052	N
1260	ADD AMOUNTS ON LINE 35, COLS. (b)(i) AND (b)(ii)	PT II 37	12	1053 -	1064	N
1270	PAL INDICATOR	PT II 38(a)	3	1065 -	1067	"PAL" OR BLANK
1280	NET GAIN/LOSS COMBINE LINE 38(b)(i) AND LINE 39	PT II 38(a)	12	1068 -	1079	N
1290	PAL INDICATOR	PT II 38(b)	3	1080 -	1082	"PAL" OR BLANK
1300	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)	12	1083 -	1094	N
1310	LOSS ON LINE 40 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 39	PT II 39	12	1095 -	1106	N
1320	PAL INDICATOR	PT II 39	3	1107 -	1109	"PAL" OR BLANK
	RECORD TERMINUS CHARACTER		1	1110 -	1110	"#"

SECTION C FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0903
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4797bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43	51	NO ENTRY
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52	63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64	78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79	86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87	94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95	106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107	118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119	130	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	131	142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143	157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158	165	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166	173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174	185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186	197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198	209	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2 (g)	12	210 -	221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2 (a)	15	222 -	236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2 (b)	8	237 -	244	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2 (c)	8	245 -	252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2 (d)	12	253 -	264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2 (e)	12	265 -	276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2 (f)	12	277 -	288	N
0260	GAIN OR LOSS ITEM 3	PT I 2 (g)	12	289 -	300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2 (a)	15	301 -	315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2 (b)	8	316 -	323	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2 (c)	8	324 -	331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2 (d)	12	332 -	343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2 (e)	12	344 -	355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2 (f)	12	356 -	367	N
0340	GAIN OR LOSS ITEM 4	PT I 2 (g)	12	368 -	379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 -	385	"STMbnn" OR BLANK
NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
0600	PT II, SECTION B, GAIN FROM FORM 4684	PT I 3 (g)	12	386 -	397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4 (g)	12	398 -	409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5 (g)	12	410 -	421	N
0620	GAIN ON LINE 32	PT I 6 (g)	12	422 -	433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0650	COMBINE LINES 2 - 6	PT I 7 (g)	12	434	- 445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PT I 8 (g)	12	446	- 457	N
0670	LINE 7 MINUS LINE 8	PT I 9 (g)	12	458	- 469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10 (a)	15	470	- 484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10 (b)	8	485	- 492	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10 (c)	8	493	- 500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10 (d)	12	501	- 512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10 (e)	12	513	- 524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10 (f)	12	525	- 536	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10 (g)	12	537	- 548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10 (a)	15	549	- 563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10 (b)	8	564	- 571	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10 (c)	8	572	- 579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10 (d)	12	580	- 591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10 (e)	12	592	- 603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10 (f)	12	604	- 615	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10 (g)	12	616	- 627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628	- 642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643	- 650	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651	- 658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659	- 670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671	- 682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683	- 694	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	695	- 706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707	- 721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722	- 729	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730	- 737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738	- 749	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	750	- 761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762	- 773	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	774	- 785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786	- 791	"STMbnn" OR BLANK
NOTE: USE FIELD # 0995 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
1250	LOSS FROM LINE 7	PT II 11	12	792	- 803	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1260	GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	804	- 815	N
1270	NET GAIN FROM LINE 31	PT II 13	12	816	- 827	N
1275	PAL INDICATOR	PT II 14	3	828	- 830	"PAL" OR BLANK
1280	PT II, SECTION B, NET GAINS AND LOSSES FROM FORM 4684	PT II 14	12	831	- 842	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843	- 854	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	855	- 866	N
1340	COMBINE LINES 10-16	PT II 17	12	867	- 878	N
1350	PT II, SECTION B, TOTAL LOSS FROM FORM 4684	PT II 18(a)	12	879	- 890	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18(b)	12	891	- 902	NO ENTRY
	RECORD TERMINUS CHARACTER		1	903	- 903	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1395
	START RECORD SENTINEL		4	5 -	8	*****
1380	RECORD ID		6	9 -	14	"FRMbbb"
1381	FORM NUMBER		6	15 -	20	"4797bb"
1382	PAGE NUMBER		5	21 -	25	"PG02b"
1383	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
1384	FILLER		1	35 -	35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	40	43 -	82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	83 -	90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	91 -	98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 -	110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 -	122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 -	134	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	135 -	146	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	147 -	158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 -	170	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	171 -	182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 -	194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	PT III 26b A	12	195 -	206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1520	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY A	PT III 26c A	12	207	- 218	N
1530	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY A	PT III 26d A	12	219	- 230	N
1540	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY A	PT III 26e A	12	231	- 242	N
1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A	12	243	- 254	NO ENTRY
1560	ADD LINES 26b, e AND f PROPERTY A	PT III 26g A	12	255	- 266	N
1570	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY A	PT III 27a A	12	267	- 278	N
1580	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	279	- 290	N
1590	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY A	PT III 27c A	12	291	- 302	N
1600	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY A	PT III 28a A	12	303	- 314	N
1610	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY A	PT III 28b A	12	315	- 326	N
1620	SEC 1255 APPLICABLE PERCENTAGE PROPERTY A	PT III 29a A	12	327	- 338	N
1630	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY A	PT III 29b A	12	339	- 350	N
1640	DESCRIPTION OF PROPERTY PROPERTY B	PT III 19 B	40	351	- 390	A/N
1650	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY B	PT III 19 B(b)	8	391	- 398	FORMAT: YYYYMMDD OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B(c)	8	399	- 406	FORMAT: YYYYMMDD OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	407	- 418	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1680	COST OR OTHER BASIS PLUS EXPENSE PROPERTY B	PT III 21 B	12	419	- 430	N
1690	DEPRECIATION PROPERTY B	PT III 22 B	12	431	- 442	N
1700	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY B	PT III 23 B	12	443	- 454	N
1710	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY B	PT III 24 B	12	455	- 466	N
1720	SEC 1245 DEPRECIATION PROPERTY B	PT III 25a B	12	467	- 478	N
1730	SEC 1245 SMALLER OF 24 OR 25a PROPERTY B	PT III 25b B	12	479	- 490	N
1740	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY B	PT III 26a B	12	491	- 502	N
1750	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY B	PT III 26b B	12	503	- 514	N
1760	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY B	PT III 26c B	12	515	- 526	N
1770	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY B	PT III 26d B	12	527	- 538	N
1780	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY B	PT III 26e B	12	539	- 550	N
1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B	12	551	- 562	NO ENTRY
1800	ADD LINES 26b, e AND f PROPERTY B	PT III 26g B	12	563	- 574	N
1810	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY B	PT III 27a B	12	575	- 586	N
1820	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	587	- 598	N
1830	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY B	PT III 27c B	12	599	- 610	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611	- 622	N
1850	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY B	PT III 28b B	12	623	- 634	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	635	- 646	N
1870	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY B	PT III 29b B	12	647	- 658	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	40	659	- 698	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C(b)	8	699	- 706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	707	- 714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715	- 726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727	- 738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739	- 750	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	751	- 762	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	763	- 774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775	- 786	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	787	- 798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799	- 810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	811	- 822	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	823	- 834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 -	846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	847 -	858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 -	870	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	871 -	882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 -	894	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 -	906	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	907 -	918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 -	930	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	931 -	942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 -	954	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	955 -	966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 -	1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D(b)	8	1007 -	1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D(c)	8	1015 -	1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023 -	1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035 -	1046	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047	- 1058	N
2180	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY D	PT III 23 D	12	1059	- 1070	N
2190	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY D	PT III 24 D	12	1071	- 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083	- 1088	"STMbnn" OR BLANK
NOTE: USE FIELD # 2195 AS A STATEMENT (STM) REFERENE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089	- 1100	N
2210	SEC 1245 SMALLER OF 24 OR 25a PROPERTY D	PT III 25b D	12	1101	- 1112	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1113	- 1124	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY D	PT III 26b D	12	1125	- 1136	N
2240	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY D	PT III 26c D	12	1137	- 1148	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1149	- 1160	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY D	PT III 26e D	12	1161	- 1172	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1173	- 1184	NO ENTRY
2280	ADD LINES 26b, e AND f PROPERTY D	PT III 26g D	12	1185	- 1196	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1197	- 1208	N
2300	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1209	- 1220	N

SECTION C FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2310	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY D	PT III 27c D	12	1221	- 1232	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1233	- 1244	N
2330	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY D	PT III 28b D	12	1245	- 1256	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1257	- 1268	N
2350	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY D	PT III 29b D	12	1269	- 1280	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1281	- 1292	N
2370	COLUMNS A THROUGH D	PT III 31	12	1293	- 1304	N
2380	SUBTRACT LINE 31 FROM LINE 30	PT III 32	12	1305	- 1316	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1317	- 1328	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1329	- 1340	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1341	- 1352	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1353	- 1364	N
2460	LINE 33 MINUS LINE 34 SEC 179	PT IV 35(a)	12	1365	- 1376	N
2470	LINE 33 MINUS LINE 34 SEC 280F	PT IV 35(b)	12	1377	- 1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389	- 1394	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395	- 1395	"#"

SECTION C FORM 4952 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0239
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4952bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	43 -	54	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	55 -	66	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	67 -	78	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	79 -	90	N
0053	QUALIFIED DIVIDENDS INCLUDED ON LINE 4a	PT II 4(b)	12	91 -	102	N
0057	SUBTRACT LINE 4b FROM LINE 4a	PTII 4(c)	12	103 -	114	N
0060	NET GAIN	PT II 4(d)	12	115 -	126	N
0065	ELECTION LITERAL	4g	4	127 -	130	ELEC OR BLANK
0067	ELECTION LITERAL AMOUNT	4e	12	131 -	142	N***
0070	SEE LINE INSTRUCTIONS ON FORM	PT II 4(e)	12	143 -	154	N
0080	SUBTRACT LINE 4e FROM LINE 4d	PT II 4(f)	12	155 -	166	N
0090	AMOUNT FROM LINE 4b AND 4e	PT II 4(g)	12	167 -	178	N***
0100	INVESTMENT INCOME	PT II 4(h)	12	179 -	190	N
0110	INVESTMENT EXPENSES	PT II 5	12	191 -	202	N
0120	NET INVESTMENT INCOME	PT II 6	12	203 -	214	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	215 -	226	N
0140	INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	227 -	238	N
	RECORD TERMINUS CHARACTER		1	239 -	239	"#"

SECTION C FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0827
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4970bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	NAME OF PERSON SUBJECT TO TRUST TAX	A	35	43 -	77	A/N
0020	SSN OF PERSON SUBJECT TO TRUST TAX	B	9	78 -	86	N
0030	NAME OF TRUST	C	35	87 -	121	A/N
0040	STREET ADDRESS	C	35	122 -	156	A/N
0050	CITY/STATE/ZIP	C	33	157 -	189	A/N
0060	EMPLOYER IDENTIFICATION NUMBER (EIN)	D	9	190 -	198	N
0070	DOMESTIC TRUST INDICATOR	E	1	199 -	199	"X" OR BLANK
0080	FOREIGN TRUST INDICATOR	E	1	200 -	200	"X" OR BLANK
0090	BENEFICIARY DATE OF BIRTH	F	8	201 -	208	YYYYMMDD
0100	NUMBER OF TRUSTS	G	2	209 -	210	N
0110	PRIOR YEARS DISTRIBUTION AMOUNT	1	12	211 -	222	N
0120	PRE-BIRTH/21 DISTRIBUTION AMOUNT	2	12	223 -	234	N
0130	NET DISTRIBUTION AMOUNT	3	12	235 -	246	N
0140	TAX ON TRUST AMOUNT FROM LINE 3	4	12	247 -	258	N
0150	TOTAL AMOUNT	5	12	259 -	270	N
0160	TAX EXEMPT INTEREST	6	12	271 -	282	N
0170	TAXABLE AMOUNT	7	12	283 -	294	N
0180	NUMBER OF DISTRIBUTION YEARS	8	2	295 -	296	N
0190	AVERAGE ANNUAL AMOUNT DISTRIBUTED	9	12	297 -	308	N

SECTION C FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	MULTIPLY LINE 9 BY 25%	10	12	309	320	N
0210	NUMBER OF EARLIER YEARS CONSIDERED	11	2	321	322	N
0220	AVERAGE AMOUNT FOR RECOMPUTING TAX	12	12	323	334	N
0230	PRIOR YEAR PRE-DIST TAXABLE INCOME (a)	13(a)	12	335	346	N
0240	PRIOR YEAR PRE-DIST TAXABLE INCOME (b)	13(b)	12	347	358	N
0250	PRIOR YEAR PRE-DIST TAXABLE INCOME (c)	13(c)	12	359	370	N
0260	PRIOR YEAR PRE-DIST TAXABLE INCOME (d)	13(d)	12	371	382	N
0270	PRIOR YEAR PRE-DIST TAXABLE INCOME (e)	13(e)	12	383	394	N
0280	MID YEAR DIGITS (a)	PT II (a)	4	395	398	N
0290	MID YEAR PRE-DIST TAXABLE INCOME (a)	14(a)	12	399	410	N
0300	RECOMPUTING AVERAGE REPEATED (a)	15(a)	12	411	422	N
0310	RECOMPUTED TAXABLE INCOME (a)	16(a)	12	423	434	N
0320	INCOME TAX (a)	17(a)	12	435	446	N
0330	PRE-CREDIT TAX (a)	18(a)	12	447	458	N
0340	ADDITIONAL TAX (a)	19(a)	12	459	470	N
0350	TAX CREDIT (a)	20(a)	12	471	482	N
0360	NET TAX (a)	21(a)	12	483	494	N
0370	ALTERNATIVE MINIMUM TAX ADJUSTMENT (a)	22(a)	12	495	506	N
0380	ADJUSTED NET TAX (a)	23(a)	12	507	518	N
0390	MID YEAR DIGITS (b)	PT II (b)	4	519	522	N
0400	MID YEAR PRE-DIST TAXABLE INCOME (b)	14(b)	12	523	534	N
0410	RECOMPUTING AVERAGE REPEATED (b)	15(b)	12	535	546	N
0420	RECOMPUTED TAXABLE INCOME (b)	16(b)	12	547	558	N
0430	INCOME TAX (b)	17(b)	12	559	570	N
0440	PRE-CREDIT TAX (b)	18(b)	12	571	582	N
0450	ADDITIONAL TAX (b)	19(b)	12	583	594	N

SECTION C FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0460	TAX CREDIT (b)	20(b)	12	595	606	N
0470	NET TAX (b)	21(b)	12	607	618	N
0480	ALTERNATIVE MINIMUM TAX ADJUSTMENT (b)	22(b)	12	619	630	N
0490	ADJUSTED NET TAX (b)	23(b)	12	631	642	N
0500	MID YEAR DIGITS (c)	PT II (c)	4	643	646	N
0510	MID YEAR PRE-DIST TAXABLE INCOME (c)	14(c)	12	647	658	N
0520	RECOMPUTING AVERAGE REPEATED (c)	15(c)	12	659	670	N
0530	RECOMPUTED TAXABLE INCOME (c)	16(c)	12	671	682	N
0540	INCOME TAX (c)	17(c)	12	683	694	N
0550	PRE-CREDIT TAX (c)	18(c)	12	695	706	N
0560	ADDITIONAL TAX (c)	19(c)	12	707	718	N
0570	TAX CREDIT (c)	20(c)	12	719	730	N
0580	NET TAX (c)	21(c)	12	731	742	N
0590	ALTERNATIVE MINIMUM TAX ADJUSTMENT (c)	22(c)	12	743	754	N
0600	ADJUSTED NET TAX (c)	23(c)	12	755	766	N
0610	ADJUSTED TAX	24	12	767	778	N
0620	AVERAGE ADJUSTED TAX	25	12	779	790	N
0630	ACCOUNTABLE EARLY YEARS TOTAL	26	12	791	802	N
0640	NET AMOUNT TAX REPEATED	27	12	803	814	N
0670	ACCUMULATION DIST ATTRIBUTABLE TAX	28	12	815	826	N
	RECORD TERMINUS CHARACTER		1	827	827	"#"

SECTION C FORM 4972 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0426
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4972bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	RECIPIENT NAME		35	43	77	A/N
0020	RECIPIENT EIN		9	78	86	N
0024	DISTRIBUTION OF QUALIFIED PLAN 1 YES BOX		1	87	87	"X" OR BLANK
0026	DISTRIBUTION OF QUALIFIED PLAN 1 NO BOX		1	88	88	"X" OR BLANK
0030	ROLLOVER YES BOX	2	1	89	89	"X" OR BLANK
0040	ROLLOVER NO BOX	2	1	90	90	"X" OR BLANK
0042	BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91	91	"X" OR BLANK
0044	BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92	92	"X" OR BLANK
0084	QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93	93	"X" OR BLANK
0086	QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94	94	"X" OR BLANK
0190	PRIOR YEAR DISTRIBUTION YES BOX	5a	1	95	95	"X" OR BLANK
0200	PRIOR YEAR DISTRIBUTION NO BOX	5a	1	96	96	"X" OR BLANK
0201	BENEFICIARY DISTRIBUTION YES BOX	5b	1	97	97	"X" OR BLANK
0202	BENEFICIARY DISTRIBUTION NO BOX	5b	1	98	98	"X" OR BLANK
0204	NUA LITERAL	6	3	99	101	"NUA" OR BLANK
0206	NUA WORKSHEET AMOUNT	6	12	102	113	N
0210	FORM 1099R CAPITAL GAIN	6	12	114	125	N
0220	MULTIPLY LINE 6 BY 20%	7	12	126	137	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0230	NUA LITERAL	8	3	138	- 140	"NUA" OR BLANK
0235	NUA INCLUDED AMOUNT	8	12	141	- 152	N
0240	ORDINARY INCOME	8	12	153	- 164	N
0250	DEATH BENEFIT EXCLUSION	9	12	165	- 176	N
0260	TOTAL TAXABLE AMOUNT	10	12	177	- 188	N
0270	ACTUARIAL VALUE	11	12	189	- 200	N
0280	ADJUSTED TOTAL TAXABLE AMOUNT	12	12	201	- 212	N
0290	50% OF ADJUSTED TAXABLE AMOUNT	13	12	213	- 224	N
0300	NET ADJUSTED TAXABLE AMOUNT	14	12	225	- 236	N
0310	20% OF NET ADJUSTED TAXABLE AMOUNT	15	12	237	- 248	N
0320	MINIMUM DISTRIBUTION ALLOWANCE	16	12	249	- 260	N
0330	ALLOWABLE TAXABLE AMOUNT	17	12	261	- 272	N
0340	FEDERAL ESTATE TAX	18	12	273	- 284	N
0350	NET TAXABLE AMOUNT	19	12	285	- 296	N
0351	ACTUARIAL/ADJUSTED TAXABLE AMT RATIO	20	6	297	- 302	N
0352	PERCENTAGE OF MINIMUM DISTRIBUTION ALLOWANCE	21	12	303	- 314	N
0353	ADJUSTED ACTUARIAL VALUE	22	12	315	- 326	N
0605	10 YR METHOD TAXABLE AMOUNT	23	12	327	- 338	N
0610	10 YR METHOD LUMP SUM TAX	24	12	339	- 350	N
0620	10 YR METHOD TENTATIVE AVERAGE TAX	25	12	351	- 362	N
0660	PERCENTAGE OF ADJUSTED 10 YR ACTUARIAL VALUE	26	12	363	- 374	N
0670	10 YR METHOD ADJUSTED ACTUARIAL TAX	27	12	375	- 386	N
0680	10 YR METHOD ADJUSTED AVERAGE TAX	28	12	387	- 398	N
0690	10 YR METHOD AVERAGE TAX	29	12	399	- 410	N
0695	MULTIPLE RECIPIENT DISTRIBUTION LITERAL	29	3	411	- 413	"MRD" OR BLANK
0705	TOTAL TAX ON LUMP-SUM DISTRIBUTION	30	12	414	- 425	N
	RECORD TERMINUS CHARACTER		1	426	- 426	"#"

SECTION C FORM 5884 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0190
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"5884bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	1a	12	52 -	63	N
0050	TOTAL WAGES (120 - 400 HOURS)	1a	12	64 -	75	N
0060	WAGES PAID OR INCURRED (WORKED AT LEAST 400 HOURS)	1b	12	76 -	87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	1b	12	88 -	99	N
0072	SECOND YEAR WAGES	1c	12	100 -	111	N
0074	TOTAL SECOND YEAR WAGES	1c	12	112 -	123	N
0080	SUM OF LINES 1a AND 1b AND 1c	2	12	124 -	135	N
*0085	ATTACH STATEMENT	2	6	136 -	141	"STMbnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	3	12	142 -	153	N
0100	ADD LINES 2 AND 3	4	12	154 -	165	N
0110	AMOUNT ALLOCATED TO PATRONS COOPERATIVES OR BENEFICIARIES ESTATES AND TRUSTS	5	12	166 -	177	N
0120	SUBTRACT LINE 5 FROM LINE 4	6	12	178 -	189	N
	RECORD TERMINUS CHARACTER		1	190 -	190	"#"

SECTION C FORM 5884-B - PAGE 1, Part I

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0341
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"FORMbb"
0001	TYPE	6	15 -	20	"5884Bb"
0002	PAGE NUMBER	5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER	7	36 -	42	N 0000001
0010	Retained Workers' SSN - #1	1 (a)	9	43 - 51	N
0020	Retained Workers' SSN - #2	2 (b)	9	52 - 60	N
0030	Retained Workers' SSN - #3	3 (c)	9	61 - 69	N
0040	First Date of Emp. - #1	2 (a)	4	70 - 73	Format:MMDD OR BLANK
0050	First Date of Emp. - #2	2 (b)	4	74 - 77	Format:MMDD OR BLANK
0060	First Date of Emp. - #3	2 (c)	4	78 - 81	Format:MMDD OR BLANK
0070	Retained Workers' Wages 1 st 26 Weeks of Employment #1	3 (a)	12	82 - 93	N
0080	Retained Workers' Wages 1 st 26 Weeks of Employment #2	3 (b)	12	94 - 105	N
0090	Retained Workers' Wages 1 st 26 Weeks of Employment #3	3 (c)	12	106 - 117	N
0100	Multiply line 3 by 80% - #1	4 (a)	12	118 - 129	N
0110	Multiply line 3 by 80% - #2	4 (b)	12	130 - 141	N
0120	Multiply line 3 by 80% - #3	4 (c)	12	142 - 153	N
0130	Retained Workers' Wages for 2nd 26 Weeks of Employment - #1	5 (a)	12	154 - 165	N
0140	Retained Workers' Wages for 2nd 26 Weeks - #2	5 (b)	12	166 - 177	N
0150	Retained Workers' Wages for 2nd 26 Weeks - #3	5 (c)	12	178 - 189	N
0160	Add lines 3 and 5 - #1	6 (a)	12	190 - 201	N
0170	Add lines 3 and 5-#2	6 (b)	12	202 - 213	N
0180	Add lines 3 and 5-#3	6 (c)	12	214 - 225	N
0190	Multiply Line 6 by 6.2%- #1	7 (a)	12	226 - 237	N

SECTION C FORM 5884-B -PAGE 1,Part I

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200 Multiply Line 6 by 6.2%- #2	7 (b)	12	238 - 249	N
0210 Multiply Line 6 by 6.2%- #3	7 (c)	12	250 - 261	N
0220 Smaller of Line 7 or Line 8-#1	9 (a)	12	262 - 273	N
0230 Smaller of Line 7 or Line 8-#2	9 (b)	12	274 - 285	N
0240 Smaller of Line 7 or Line 8-#3	9 (c)	12	286 - 297	N
0250 Add columns(a) - (c) on line 9 above And columns(a) - (c) on lines 9 of Any attached Parts II	10	12	298 - 309	N
0260 Total number of Retained Workers	11	7	310 - 316	N
0270 New Hire Retention credit- Partnerships and S corporations	12	12	317 - 328	N
0280 Current Year Credit	13	12	329 - 340	N
Record Terminus Character		1	341 - 341	"#"

SECTION C FORM 5884-B -PAGE 2, Part II

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0808
		4	5 -	8	*****
0290		6	9 -	14	"FORMbb"
0300		6	15 -	20	"5884Bb"
0301		5	21 -	25	"PG02b"
0302		9	26 -	34	N nnnnnnnnn
0303		1	35 -	35	BLANK
0305		7	36 -	42	N (0000001 - 9999999)
0310	Retained Workers' SSN-#4	1(a)	9	43 - 51	N
0320	Retained Workers' SSN-#5	1(b)	9	52 - 60	N
0330	Retained Workers' SSN-#6	1(c)	9	61 - 69	N
0340	First Date of Emp.-Worker #4	2(a)	4	70 - 73	Format:MMDD OR BLANK
0350	First Date of Emp.-Worker #5	2(b)	4	74 - 77	Format:MMDD OR BLANK
0360	First Date of Emp.-Worker #6	2(c)	4	78 - 81	Format:MMDD OR BLANK
0370	Retained Workers' Wages 1 st 26 Weeks of Employment -#4	3(a)	12	82 - 93	N
0380	Retained Workers' Wages 1 st 26 Weeks of Employment -#5	3(b)	12	94 - 105	N
0390	Retained Workers' Wages 1 st 26 Weeks of Employment -#6	3(c)	12	106 - 117	N
0400	Multiply line 3 by 80% -Worker#4	4(a)	12	118 - 129	N
0410	Multiply line 3 by 80% -Worker#5	4(b)	12	130 - 141	N
0420	Multiply line 3 by 80% -Worker#6	4(c)	12	142 - 153	N
0430	Retained Workers' Wages 2 nd 26 Weeks of Employment -#4	5(a)	12	154 - 165	N
0440	Retained Workers' Wages 2 nd 26 Weeks of Employment -#5	5(b)	12	166 - 177	N
0450	Retained Workers' Wages 2 nd 26 Weeks of Employment -#6	5(c)	12	178 - 189	N
0460	Add lines 3 and 5-#4	6(a)	12	190 - 201	N
0470	Add lines 3 and 5-#5	6(b)	12	202 - 213	N
0480	Add lines 3 and 5-#6	6(c)	12	214 - 225	N
0490	Multiply line 6 by 6.2% -#4	7(a)	12	226 - 237	N

SECTION C FORM 5884-B -PAGE 2, Part II

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	Multiply line 6 by 6.2% -#5	7 (b)	12	238	- 249	N
0510	Multiply line 6 by 6.2% -#6	7 (c)	12	250	- 261	N
0520	Smaller of line 7 or line 8-#4	9 (a)	12	262	- 273	N
0530	Smaller of line 7 or line 8-#5	9 (b)	12	274	- 285	N
0540	Smaller of line 7 or line 8-#6	9 (c)	12	286	- 297	N
0550	Retained Workers' SSN- #7	1 (a)	9	298	- 306	N
0560	Retained Workers' SSN- #8	1 (b)	9	307	- 315	N
0570	Retained Workers' SSN- #9	1 (c)	9	316	- 324	N
0580	First Date of Emp. -#7	2 (a)	4	325	- 328	Format:MMDD OR BLANK
0590	First Date of Emp. -#8	2 (b)	4	329	- 332	Format:MMDD OR BLANK
0600	First Date of Emp. -#9	2 (c)	4	333	- 336	Format:MMDD OR BLANK
0610	Retained Workers' Wages 1 st 26 Weeks of Employment -#7	3 (a)	12	337	- 348	N
0620	Retained Workers' Wages 1 st 26 Weeks of Employment -#8	3 (b)	12	349	- 360	N
0630	Retained Workers' Wages 1 st 26 Weeks of Employment -#9	3 (c)	12	361	- 372	N
0640	Multiply line 3 by 6.2% -#7	4 (a)	12	373	- 384	N
0650	Multiply line 3 by 6.2% -#8	4 (b)	12	385	- 396	N
0660	Multiply line 3 by 6.2% -#9	4 (c)	12	397	- 408	N
0670	Retained Workers' Wages 2 nd 26 Weeks of Employment -#7	5 (a)	12	409	- 420	N
0680	Retained Workers' Wages 2 nd 26 Weeks of Employment -#8	5 (b)	12	421	- 432	N
0690	Retained Workers' Wages 2 nd 26 Weeks of Employment -#9	5 (c)	12	433	- 444	N
0700	Add lines 3 and 5-#7	6 (a)	12	445	- 456	N
0710	Add lines 3 and 5-#8	6 (b)	12	457	- 468	N
0720	Add lines 3 and 5-#9	6 (c)	12	469	- 480	N
0730	Multiply line 6 by 6.2% -#7	7 (a)	12	481	- 492	N
0740	Multiply line 6 by 6.2% -#8	7 (b)	12	493	- 504	N
0750	Multiply line 6 by 6.2% -#9	7 (c)	12	505	- 516	N
0760	Smaller of line 7 or line 8-#7	9 (a)	12	517	- 528	N
0770	Smaller of line 7 or line 8-#8	9 (b)	12	529	- 540	N
0780	Smaller of line 7 or line 8-#9	9 (c)	12	541	- 552	N
0790	Retained Workers' SSN- #10	1 (a)	9	553	- 561	N
0800	Retained Workers' SSN- #11	1 (b)	9	562	- 570	N

SECTION C FORM 5884-B -PAGE 2, Part II

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0810	Retained Workers' SSN- #12	1(c)	9		571 - 579	N
0820	First Date of Emp. -#10	2(a)	4		580 - 583	Format:MMDD OR BLANK
0830	First Date of Emp. -#11	2(b)	4		584 - 587	Format:MMDD OR BLANK
0840	First Date of Emp. -#12	2(c)	4		588 - 591	Format:MMDD OR BLANK
0850	Retained Workers' Wages 1 st 26 Weeks of Employment -#10	3(a)	12		592 - 603	N
0860	Retained Workers' Wages 1 st 26 Weeks of Employment -#11	3(b)	12		604 - 615	N
0870	Retained Workers' Wages 1 st 26 Weeks of Employment -#12	3(c)	12		616 - 627	N
0880	Multiply line 3 by 80%-Worker#10	4(a)	12		628 - 639	N
0890	Multiply line 3 by 80%-Worker#11	4(b)	12		640 - 651	N
0900	Multiply line 3 by 80%-Worker#12	4(c)	12		652 - 663	N
0910	Retained Workers' Wages 2 nd 26 Weeks of Employment-#10	5(a)	12		664 - 675	N
0920	Retained Workers' Wages 2 nd 26 Weeks of Employment-#11	5(b)	12		676 - 687	N
0930	Retained Workers' Wages 2 nd 26 Weeks of Employment-#12	5(c)	12		688 - 699	N
0940	Add lines 3 and 5- #10	6(a)	12		700 - 711	N
0950	Add lines 3 and 5- #11	6(b)	12		712 - 723	N
0960	Add lines 3 and 5- #12	6(c)	12		724 - 735	N
0970	Multiply line 6 by 6.2% -#10	7(a)	12		736 - 747	N
0980	Multiply line 6 by 6.2% -#11	7(b)	12		748 - 759	N
0990	Multiply line 6 by 6.2% -#12	7(c)	12		760 - 771	N
1000	Smaller of line 7 or line 8-#10	9(a)	12		772 - 783	N
1010	Smaller of line 7 or line 8-#11	9(b)	12		784 - 795	N
1020	Smaller of line 7 or line 8-#12	9(c)	12		796 - 807	N
	RECORD TERMINUS CHARACTER		1		808 - 808	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0467
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6198bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0020	DESCRIPTION OF ACTIVITY		80	43 -	122	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	123 -	134	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	135 -	146	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	147 -	158	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	159 -	164	"STMbnn" OR BLANK
0065	CARRY FORWARD FORM NAME	PT I 2c	20	165 -	184	A/N OR BLANK
+0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	185 -	196	N
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	197 -	208	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	209 -	220	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	221 -	232	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	233 -	244	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	245 -	256	N
0130	TAX YEAR INCREASES	PT II 7	12	257 -	268	N
0140	ADD LINES 6 AND 7	PT II 8	12	269 -	280	N

SECTION C FORM 6198 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	TAX YEAR DECREASES	PT II 9	12	281 -	292	N
0160	LINE 8 MINUS LINE 9	PT II 10(a)	12	293 -	304	N
0170	AMOUNT AT RISK	PT II 10(b)	12	305 -	316	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	317 -	328	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	329 -	340	N
0200	ADD LINES 11 AND 12	PT III 13	12	341 -	352	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	353 -	364	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	365 -	365	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	366 -	366	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	367 -	378	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	379 -	379	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	380 -	380	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	381 -	392	N
0280	ADD LINES 15 AND 16	PT III 17	12	393 -	404	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	405 -	405	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	406 -	406	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	407 -	418	N
0320	AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19(a)	12	419 -	430	N
0330	AMOUNT AT RISK	PT III 19(b)	12	431 -	442	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	443 -	454	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	455 -	466	N ***
	RECORD TERMINUS CHARACTER		1	467 -	467	"#"

SECTION C FORM 6252 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0638
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6252bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	PROPERTY DESCRIPTION	1	65	52 -	116	A/N
0030	DATE ACQUIRED	2a	8	117 -	124	YYYYMMDD
0040	DATE SOLD	2b	8	125 -	132	YYYYMMDD
0050	PROPERTY SOLD TO RELATED PARTY 3 YES BOX	3	1	133 -	133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY 3 NO BOX	3	1	134 -	134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135 -	135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136 -	136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 -	148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 -	154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155 -	166	N
0090	LINE 5 MINUS LINE 6	7	12	167 -	178	N
0100	COST OR OTHER BASIS	8	12	179 -	190	N
0110	DEPRECIATION ALLOWED	9	12	191 -	202	N
0120	ADJUSTED BASIS	10	12	203 -	214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215 -	226	N
0140	INCOME RECAPTURE F4797	12	12	227 -	238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239 -	250	N
0160	LINE 5 MINUS LINE 13	14	12	251 -	262	N
0170	GAIN EXCLUDED AMOUNT	15	12	263 -	274	N

SECTION C FORM 6252 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GROSS PROFIT	16	12	275 -	286	N
0190	LINE 6 MINUS LINE 13	17	12	287 -	298	N
0200	CONTRACT PRICE	18	12	299 -	310	N
0210	GROSS PROFIT PERCENTAGE	19	6	311 -	316	N
0220	YEAR OF SALE LINE 17 AMOUNT	20	12	317 -	328	N
0230	PAYMENTS RECEIVED	21	12	329 -	340	N
0240	ADD LINES 20 AND 21	22	12	341 -	352	N
0250	PAYMENTS RECEIVED PRIOR YEAR	23	12	353 -	364	N
0260	INSTALLMENT SALE INCOME	24	12	365 -	376	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	377 -	388	N
0280	LINE 24 MINUS LINE 25	26	12	389 -	400	N
0290	RELATED PARTY IDENTITY	27	40	401 -	440	A/N
0295	CONTINUATION DATA	27	80	441 -	520	A/N
0300	SECOND DISPOSITION - YES BOX	28	1	521 -	521	"X" OR BLANK
0305	SECOND DISPOSITION - NO BOX	28	1	522 -	522	"X" OR BLANK
0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a	1	523 -	523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 -	531	YYYYMMDD OR BLANK
0330	1ST DISP SALE/EXCHANGE	29b	1	532 -	532	"X" OR BLANK
0340	2ND DISP INVOLUNTARY CONVERSION	29c	1	533 -	533	"X" OR BLANK
0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d	1	534 -	534	"X" OR BLANK
0360	DISPOSITION NOT TO AVOID TAX	29e	1	535 -	535	"X" OR BLANK
@0370	EXPLANATION OF DISP NOT TO AVOID TAX	29e	6	536 -	541	"STMbnn" OR BLANK
0380	SELLING PRICE	30	12	542 -	553	N
0390	CONTRACT PRICE 1ST YEAR	31	12	554 -	565	N
0400	SMALLER OF LINE 30 OR 31	32	12	566 -	577	N
0410	TOTAL PAYMENTS RECEIVED	33	12	578 -	589	N
0420	LINE 32 MINUS LINE 33	34	12	590 -	601	N
0430	LINE 34 MULTIPLIED BY LINE 19 GROSS PROFIT PERCENTAGE	35	12	602 -	613	N
0440	ORDINARY INCOME LINE 35	36	12	614 -	625	N
0450	LINE 35 MINUS LINE 36	37	12	626 -	637	N
	RECORD TERMINUS CHARACTER		1	638 -	638	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0262
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6478bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1(a)	12	52 -	63	N
0030	1(c)	12	64 -	75	N
0032	2(a)	12	76 -	87	N
0034	2(c)	12	88 -	99	N
0036	3(a)	12	100 -	111	N
0038	3(c)	12	112 -	123	N
0040	4(a)	12	124 -	135	N
0042	4(c)	12	136 -	147	N
0043	5(a)	12	148 -	159	N
0044	5(c)	12	160 -	171	N
0045	6(a)	12	172 -	183	N
0047	6(c)	12	184 -	195	N
0050	7(c)	12	196 -	207	N
0051	8(c)	12	208 -	219	N
0053	9(c)	12	220 -	231	N

SECTION C FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0145	AMOUNT ALLOCATED TO BENEFICIARIES	10(c)	12	232	-	243	N
@0150	ATTACH 1041 STATEMENT	10(c)	6	244	-	249	"STMbnn" OR BLANK
0160	SUBTRACT LINE 10 FROM LINE 9	11(c)	12	250	-	261	N
	RECORD TERMINUS CHARACTER		1	262	-	262	"#"

SECTION C FORM 6765 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0438
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6765bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0015	1	12	52 -	63	N AMOUNT PAID OR INCURRED TO ENERGY CONSORTIA AFTER 8/08/05
0020	2	12	64 -	75	N BASIC RESEARCH PAYMENTS PAID OR INCURRED TO QUALIFIED ORGANIZATION
0030	3	12	76 -	87	N QUALIFIED ORGANIZATION BASE PERIOD AMT.
0040	4	12	88 -	99	N SUBTRACT LINE 3 FROM LINE 2
0050	5	12	100 -	111	N WAGES FOR QUALIFIED SERVICES
0060	6	12	112 -	123	N COST OF SUPPLIES
0070	7	12	124 -	135	N COST OF COMPUTERS
0080	8	12	136 -	147	N % OF CONTRACT RESEARCH EXP.
0090	9	12	148 -	159	N TOTAL QUALIFIED RESEARCH EXP.
0100	10	6	160 -	165	N FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)
0110	11	12	166 -	177	N AVG ANNUAL GROSS RECEIPTS
0120	12	12	178 -	189	N LINE 11 X LINE 10 PERCENTAGE
0130	13	12	190 -	201	N SUBTRACT LINE 12 FROM LINE 9
0140	14	12	202 -	213	N MULTIPLY LINE 9 BY 50%
0150	15	12	214 -	225	N SMALLER OF LINE 13 OR LINE 14
0160	16	12	226 -	237	N ADD LINES 1, 4 AND 15
0170	17	1	238 -	238	X OR BLANK ELECTING REDUCED CREDIT IRC 280C: YES
0175	17	1	239 -	239	X OR BLANK ELECTING REDUCED CREDIT IRC 280C: NO
0180	17	12	240 -	251	N CREDIT AMOUNT

SECTION C FORM 6765 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0190 ATTACH SCHEDULE	17	6	252	- 257	"STMBnn" OR BLANK
0195 PAID OR INCURRED TO ENERGY CONSORTIA	18	12	258	- 269	N
0200 BASIC RESEARCH PAYMENTS TO QUALIFIED ORGANIZATION	19	12	270	- 281	N
0210 QUALIFIED ORGANIZATION BASE PERIOD AMOUNT	20	12	282	- 293	N
0220 SUBTRACT LINE 20 FROM LINE 19	21	12	294	- 305	N
0224 ADD LINES 18 AND 21	22	12	306	- 317	N
0230 MULTIPLY LINE 22 BY 20%	23	12	318	- 329	N
0240 WAGES FOR QUALIFIED SERVICES	24	12	330	- 341	N
0250 COST OF SUPPLIES	25	12	342	- 353	N
0260 COMPUTER RENTAL OR LEASE COSTS	26	12	354	- 365	N
0270 CONTRACT RESEARCH EXP. APPLICABLE PERCENTAGE	27	12	366	- 377	N
0280 TOTAL QUALIFIED RESEARCH EXP.	28	12	378	- 389	N
0290 PRIOR 3 YEARS TOTAL QUALIFIED RESEARCH EXPENSES	29	12	390	- 401	N
0300 DIVIDE LINE 29 BY 6.0	30	12	402	- 413	N
0310 SUBTRACT LINE 30 FROM LINE 28	31	12	414	- 425	N
0320 MULTIPLY LINE 31 BY 14%	32	12	426	- 437	N
RECORD TERMINUS CHARACTER		1	438	- 438	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0147
	START RECORD SENTINEL		4	5	8	*****
0321	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0322	FORM NUMBER		6	15	20	"6765bb"
0323	PAGE NUMBER		5	21	25	"PG02b"
0324	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0325	FILLER		1	35	35	BLANK
0326	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0330	ADD LINES 23 AND 32	33	12	43	54	N
0340	SECTION 280C ELECTION "YES" BOX	34	1	55	55	X OR BLANK
0350	SECTION 280C ELECTION "NO" BOX	34	1	56	56	X OR BLANK
0360	CREDIT AMOUNT	34	12	57	68	N
@0370	ATTACH SCHEDULE	34	6	69	74	"STMbnn" OR BLANK
0375	ENTER THE AMOUNT FROM FORM 8932, LINE 2	35	12	75	86	N
0380	SUBTRACT LINE 35 FROM LINE 17	36	12	87	98	N
0390	RESEARCH CREDIT FROM PASS THROUGH ENTITIES	37	12	99	110	N
0400	ADD LINES 36 AND 37	38	12	111	122	N
0410	AMOUNT ALLOCATED TO BENEF. OF ESTATES AND TRUSTS	39	12	123	134	N
0420	ESTATES OR TRUSTS: SUBTRACT LINE 39 FROM LINE 38	40	12	135	146	N
	RECORD TERMINUS CHARACTER		1	147	147	"#"

SECTION C FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1103
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"6781bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	ESTATE OR TRUST'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N NOTE: MAX ENTRY IS 0000001
0009	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	NO ENTRY
*0010	LIST OF FOREIGN CURRENCY CONTRACTS		6	52	57	"STMnnn" OR BLANK
0020	MIXED STRADDLE ELECTION	A	1	58	58	"X" OR BLANK
0030	STRADDLE-BY-STRADDLE ID ELECTION	B	1	59	59	"X" OR BLANK
0040	MIXED STRADDLE ACCOUNT ELECTION	C	1	60	60	"X" OR BLANK
@0050	STATEMENT REQUIRED BY REGULATIONS	C	6	61	66	"STMnnn" OR BLANK
0060	SEC. 1256 CONTRACTS LOSS ELECTION	D	1	67	67	"X" OR BLANK
0070	IDENTIFICATION OF ACCOUNT	1(a)	46	68	113	A/N
0080	LOSS	1(b)	12	114	125	N
0090	GAIN	1(c)	12	126	137	N
0100	IDENTIFICATION OF ACCOUNT	1(a)	46	138	183	A/N OR BLANK
0110	LOSS	1(b)	12	184	195	N
0120	GAIN	1(c)	12	196	207	N
0130	IDENTIFICATION OF ACCOUNT	1(a)	46	208	253	A/N OR BLANK
0140	LOSS	1(b)	12	254	265	N
0150	GAIN	1(c)	12	266	277	N
@0155	LIST OF TRANSACTIONS	PT I	6	278	283	"STMnnn" OR BLANK
0160	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(b)	12	284	295	N

SECTION C FORM 6781, PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	ADD AMOUNTS ON LINE 1 IN COLUMNS (b) and (c)	2(c)	12	296	- 307	N
0180	NET GAIN OR (LOSS) COMBINE LINE 2, COLUMNS (b) AND (c)	3	12	308	- 319	N
*0190	FORM 1099-B ADJUSTMENT SCHEDULE	3	6	320	- 325	"STMnnn" OR BLANK
0200	FORM 1099-B ADJUSTMENTS COLUMN (c)	4c	12	326	- 337	N
0210	COMBINE LINES 3 AND 4	5c	12	338	- 349	N
0220	NET SECTION 1256 CONTRACTS LOSS	6(c)	12	350	- 361	N
0235	COMBINE LINES 5 AND 6	7(c)	12	362	- 373	N
0240	SHORT-TERM CAPITAL GAIN OR LOSS	8(c)	12	374	- 385	N
0250	LONG-TERM CAPITAL GAIN OR LOSS	9(c)	12	386	- 397	N
*0260	SCHEDULE OF STRADDLES AND COMPONENTS	PART II	6	398	- 403	"STMnnn" OR BLANK
0270	DESCRIPTION OF PROPERTY	10(a)	35	404	- 438	A/N OR BLANK
0280	DATE ACQUIRED	10(b)	8	439	- 446	FORMAT: YYYYMMDD
0290	DATE SOLD	10(c)	8	447	- 454	FORMAT: YYYYMMDD
0300	GROSS SALES PRICE	10(d)	12	455	- 466	N
0310	COST/EXPENSE OF SALE	10(e)	12	467	- 478	N
0320	LOSS	10(f)	12	479	- 490	N
0330	UNRECOGNIZED GAIN	10(g)	12	491	- 502	N
0340	RECOGNIZED LOSS	10(h)	12	503	- 514	N
0360	DESCRIPTION OF PROPERTY	10(A)	35	515	- 549	A/N OR BLANK
0370	DATE ACQUIRED	10(b)	8	550	- 557	FORMAT: YYYYMMDD
0380	DATE SOLD	10(c)	8	558	- 565	FORMAT: YYYYMMDD
0390	GROSS SALES PRICE	10(d)	12	566	- 577	N
0400	COST/EXPENSE OF SALE	10(e)	12	578	- 589	N
0410	LOSS	10(f)	12	590	- 601	N
0420	UNRECOGNIZED GAIN	10(g)	12	602	- 613	N
0430	RECOGNIZED LOSS	10(h)	12	614	- 625	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0450	ATTACH SCHEDULE	11	6	626	- 631	"STMnnn" OR BLANK
0460	SHORT-TERM PORTION OF RECOGNIZED LOSS	11a(h)	12	632	- 643	N***
0470	LONG-TERM PORTION OF RECOGNIZED LOSS	11b(h)	12	644	- 655	N***
0490	DESCRIPTION OF PROPERTY	12(a)	35	656	- 690	A/N OR BLANK
0500	DATE ACQUIRED	12(b)	8	691	- 698	FORMAT: YYYYMMDD
0510	DATE SOLD	12(c)	8	699	- 706	FORMAT: YYYYMMDD
0520	GROSS SALES PRICE (GAINS)	12(d)	12	707	- 718	N
0530	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	719	- 730	N
0540	GAIN	12(f)	12	731	- 742	N
0560	DESCRIPTION OF PROPERTY (GAINS)	12(a)	35	743	- 777	A/N OR BLANK
0570	DATE ACQUIRED	12(b)	8	778	- 785	FORMAT: YYYYMMDD
0580	DATE SOLD	12(c)	8	786	- 793	FORMAT: YYYYMMDD
0590	GROSS SALES PRICE	12(d)	12	794	- 805	N
0600	COST OR OTHER BASIS PLUS EXPENSE OF SALE	12(e)	12	806	- 817	N
0610	GAIN	12(f)	12	818	- 829	N
@0630	ATTACH SCHEDULE	13	6	830	- 835	"STMnnn" OR BLANK
0640	SHORT-TERM PORTION OF GAINS	13a(f)	12	836	- 847	N
0650	LONG-TERM PORTION OF GAINS	13b(f)	12	848	- 859	N
0670	DESCRIPTION OF PROPERTY	14(a)	35	860	- 894	A/N OR BLANK
0680	DATE ACQUIRED	14(b)	8	895	- 902	FORMAT: YYYYMMDD
0690	FAIR MARKET VALUE	14(c)	12	903	- 914	N
0700	COST OR OTHER BASIS AS ADJUSTED	14(d)	12	915	- 926	N
0710	UNRECOGNIZED GAIN	14(e)	12	927	- 938	N
0720	DESCRIPTION OF PROPERTY	14(a)	35	939	- 973	A/N OR BLANK
0730	DATE ACQUIRED	14(b)	8	974	- 981	FORMAT: YYYYMMDD
0740	FAIR MARKET VALUE	14(c)	12	982	- 993	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750 COST OR OTHER BASIS AS ADJUSTED	14 (d)	12	994	- 1005	N
0760 UNRECOGNIZED	14 (e)	12	1006	- 1017	N
0770 DESCRIPTION OF PROPERTY	14 (a)	35	1018	- 1052	A/N OR BLANK
0780 DATE ACQUIRED	14 (b)	8	1053	- 1060	FORMAT: YYYYMMDD
0790 FAIR MARKET VALUE	14 (c)	12	1061	- 1072	N
0800 COST OR OTHER BASIS AS ADJUSTED	14 (d)	12	1073	- 1084	N
0810 UNRECOGNIZED GAIN	14 (e)	12	1085	- 1096	N
*0815 ATTACH STATEMENT FOR ADDITIONAL INFORMATION	PT III	6	1097	- 1102	"STMnnn" OR BLANK
RECORD TERMINUS CHARACTER		1	1103	- 1103	"#"

SECTION C FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1164
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8082bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION EIN		9	43	51	NO ENTRY
0020	NOTICE OF INCONSISTENT TREATMENT	1a	1	52	52	"X" OR BLANK
0025	ADMIN ADJUST REQUEST	1b	1	53	53	NO ENTRY
0030	AMENDED RETURN FOR SMALL PARTNERSHIPS	1c	1	54	54	NO ENTRY
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	55	55	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	56	56	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	57	57	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	58	58	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	59	59	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	60	68	N
0090	NAME	5	35	69	103	A/N
0100	ADDRESS	5	35	104	138	A/N
0110	CITY	5	22	139	160	A/N
0120	STATE	5	2	161	162	A/N
0130	ZIP CODE	5	12	163	174	N OR nnnnnbbbbbb
0150	IRS CENTER WHERE RETURN IS FILED	7	5	175	179	"CSPC", OR "OSPC", OR "PSPC"
	NOTE					CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC", OGDEN SUBMISSION PROCESSING CENTER - "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	180	187	N FORMAT: YYYYMMDD

SECTION C FORM 8082 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0165 TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	188	195	N FORMAT: YYYYMMDD
0170 YOUR TAX YEAR (FROM)	9	8	196	203	N FORMAT: YYYYMMDD
0175 YOUR TAX YEAR (TO)	9	8	204	211	N FORMAT: YYYYMMDD
0180 DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	212	271	A/N
0190 AMOUNT OF ITEM	10b	1	272	272	"X" OR BLANK
0200 TREATMENT OF ITEM	10b	1	273	273	"X" OR BLANK
0210 AMOUNT	10c	12	274	285	N
0220 AMOUNT YOU ARE REPORTING	10d	12	286	297	N
0230 DIFFERENCE BETWEEN C & D	10e	12	298	309	N
0240 DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	310	369	A/N OR BLANK
0250 AMOUNT OF ITEM	11b	1	370	370	"X" OR BLANK
0260 TREATMENT OF ITEM	11b	1	371	371	"X" OR BLANK
0270 AMOUNT	11c	12	372	383	N
0280 AMOUNT YOU ARE REPORTING	11d	12	384	395	N
0290 DIFFERENCE BETWEEN C & D	11e	12	396	407	N
0300 DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	408	467	A/N OR BLANK
0310 AMOUNT OF ITEM	12b	1	468	468	"X" OR BLANK
0320 TREATMENT OF ITEM	12b	1	469	469	"X" OR BLANK
0330 AMOUNT	12c	12	470	481	N
0340 AMOUNT YOU ARE REPORTING	12d	12	482	493	N
0350 DIFFERENCE BETWEEN C & D	12e	12	494	505	N

SECTION C FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	506	- 565	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	566	- 566	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	567	- 567	"X" OR BLANK
0390	AMOUNT	13c	12	568	- 579	N
0400	AMOUNT YOU ARE REPORTING	13d	12	580	- 591	N
0410	DIFFERENCE BETWEEN C & D	13e	12	592	- 603	N
0420	EXPLANATIONS	PT III	70	604	- 673	A/N
0430	EXPLANATIONS	PT III	70	674	- 743	A/N
0440	EXPLANATIONS	PT III	70	744	- 813	A/N
0450	EXPLANATIONS	PT III	70	814	- 883	A/N
0460	EXPLANATIONS	PT III	70	884	- 953	A/N
0470	EXPLANATIONS	PT III	70	954	- 1023	A/N
0480	EXPLANATIONS	PT III	70	1024	- 1093	A/N
0490	EXPLANATIONS	PT III	70	1094	- 1163	A/N
	RECORD TERMINUS CHARACTER		1	1164	- 1164	"#"

SECTION C FORM 8082 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	*****
0520	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0521	FORM NUMBER		6	15 -	20	"8082bb"
0522	PAGE NUMBER		5	21 -	25	"PG02b"
0523	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0524	FILLER		1	35 -	35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 -	112	A/N
0540	EXPLANATIONS	PT III	70	113 -	182	A/N
0550	EXPLANATIONS	PT III	70	183 -	252	A/N
0560	EXPLANATIONS	PT III	70	253 -	322	A/N
0570	EXPLANATIONS	PT III	70	323 -	392	A/N
0580	EXPLANATIONS	PT III	70	393 -	462	A/N
0590	EXPLANATIONS	PT III	70	463 -	532	A/N
0600	EXPLANATIONS	PT III	70	533 -	602	A/N
0610	EXPLANATIONS	PT III	70	603 -	672	A/N
0620	EXPLANATIONS	PT III	70	673 -	742	A/N
0630	EXPLANATIONS	PT III	70	743 -	812	A/N
0640	EXPLANATIONS	PT III	70	813 -	882	A/N
0650	EXPLANATIONS	PT III	70	883 -	952	A/N
0660	EXPLANATIONS	PT III	70	953 -	1022	A/N
0670	EXPLANATIONS	PT III	70	1023 -	1092	A/N
0680	EXPLANATIONS	PT III	70	1093 -	1162	A/N
0690	EXPLANATIONS	PT III	70	1163 -	1232	A/N
0700	EXPLANATIONS	PT III	70	1233 -	1302	A/N
0710	EXPLANATIONS	PT III	70	1303 -	1372	A/N
0720	EXPLANATIONS	PT III	70	1373 -	1442	A/N
0730	EXPLANATIONS	PT III	70	1443 -	1512	A/N
0740	EXPLANATIONS	PT III	70	1513 -	1582	A/N
0750	EXPLANATIONS	PT III	70	1583 -	1652	A/N

SECTION C FORM 8082 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0760	EXPLANATIONS	PT III	70	1653	- 1722	A/N
0770	EXPLANATIONS	PT III	70	1723	- 1792	A/N
0780	EXPLANATIONS	PT III	70	1793	- 1862	A/N
0790	EXPLANATIONS	PT III	70	1863	- 1932	A/N
0800	EXPLANATIONS	PT III	70	1933	- 2002	A/N
0810	EXPLANATIONS	PT III	70	2003	- 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073	- 2073	"#"

SECTION C FORM 8275 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2786
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8275bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 -	86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 -	136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 -	186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 -	236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 -	257	A/N
0070	LINE NUMBER	PT I 1e	5	258 -	262	A/N
0080	AMOUNT	PT I 1f	12	263 -	274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 -	309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 -	359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 -	409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 -	459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 -	480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 -	485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 -	497	N

SECTION C FORM 8275 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709	- 720	N
0230	REV RUL, REV PROC, ETC.	PT I 4(a)	35	721	- 755	A/N OR BLANK
0240	ITEM OR GROUP OF ITEMS	PT I 4(b)	50	756	- 805	A/N OR BLANK
0250	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	806	- 855	A/N OR BLANK
0260	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	856	- 905	A/N OR BLANK
0270	FORM OR SCHEDULE	PT I 4(d)	21	906	- 926	A/N OR BLANK
0280	LINE NUMBER	PT I 4(e)	5	927	- 931	A/N OR BLANK
0290	AMOUNT	PT I 4(f)	12	932	- 943	N
0300	REV RUL, REV PROC, ETC	PT I 5(a)	35	944	- 978	A/N OR BLANK
0310	ITEM OR GROUP OF ITEMS	PT I 5(b)	50	979	- 1028	A/N OR BLANK
0320	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1029	- 1078	A/N OR BLANK
0330	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1079	- 1128	A/N OR BLANK
0340	FORM OR SCHEDULE	PT I 5(d)	21	1129	- 1149	A/N OR BLANK
0350	LINE NUMBER	PT I 5(e)	5	1150	- 1154	A/N OR BLANK
0360	AMOUNT	PT I 5(f)	12	1155	- 1166	N
0370	REV RULE, REV PROC, ETC	PT I 6(a)	35	1167	- 1201	A/N OR BLANK
0380	ITEM OR GROUP OF ITEMS	PT I 6(b)	50	1202	- 1251	A/N OR BLANK

SECTION C FORM 8275 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1252	- 1301	A/N OR BLANK
0400	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1302	- 1351	A/N OR BLANK
0410	FORM OR SCHEDULE	PT I 6(d)	21	1352	- 1372	A/N OR BLANK
0420	LINE NUMBER	PT I 6(e)	5	1373	- 1377	A/N OR BLANK
0430	AMOUNT	PT I 6(f)	12	1378	- 1389	N
0440	DETAILED EXPLANATION	PT II 1	70	1390	- 1459	A/N OR BLANK
0450	DETAILED EXPLANATION	PT II 1	70	1460	- 1529	A/N OR BLANK
0460	DETAILED EXPLANATION	PT II 1	70	1530	- 1599	A/N OR BLANK
0470	DETAILED EXPLANATION	PT II 2	70	1600	- 1669	A/N OR BLANK
0480	DETAILED EXPLANATION	PT II 2	70	1670	- 1739	A/N OR BLANK
0490	DETAILED EXPLANATION	PT II 2	70	1740	- 1809	A/N OR BLANK
0500	DETAILED EXPLANATION	PT II 3	70	1810	- 1879	A/N OR BLANK
0510	DETAILED EXPLANATION	PT II 3	70	1880	- 1949	A/N OR BLANK
0520	DETAILED EXPLANATION	PT II 3	70	1950	- 2019	A/N OR BLANK
0530	DETAILED EXPLANATION	PT II 4	70	2020	- 2089	A/N OR BLANK
0540	DETAILED EXPLANATION	PT II 4	70	2090	- 2159	A/N OR BLANK
0550	DETAILED EXPLANATION	PT II 4	70	2160	- 2229	A/N OR BLANK
0560	DETAILED EXPLANATION	PT II 5	70	2230	- 2299	A/N OR BLANK
0570	DETAILED EXPLANATION	PT II 5	70	2300	- 2369	A/N OR BLANK
0580	DETAILED EXPLANATION	PT II 5	70	2370	- 2439	A/N OR BLANK
0590	DETAILED EXPLANATION	PT II 6	70	2440	- 2509	A/N OR BLANK
0600	DETAILED EXPLANATION	PT II 6	70	2510	- 2579	A/N OR BLANK

SECTION C FORM 8275 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0610	PT II	70	2580	- 2649	A/N OR BLANK
	6				
0620	PT III	35	2650	- 2684	A/N OR BLANK
	1				
0630	PT III	35	2685	- 2719	A/N OR BLANK
	1				
0640	PT III	22	2720	- 2741	A/N OR BLANK
	1				
0650	PT III	2	2742	- 2743	A/N OR BLANK
	1				
0660	PT III	12	2744	- 2755	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
	1				
0670	PT III	9	2756	- 2764	N
	2				
0680	PT III	8	2765	- 2772	N
	3				YYMMDD
0690	PT III	8	2773	- 2780	N
	3				YYYYMMDD
0700	PT III	5	2781	- 2785	eFile
	4				
		1	2786	- 2786	"#"

SECTION C FORM 8275 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2003
	START RECORD SENTINEL		4	5 -	8	*****
0701	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0702	FORM NUMBER		6	15 -	20	"8275bb"
0703	PAGE NUMBER		5	21 -	25	"PG02b"
0704	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0705	FILLER		1	35 -	35	BLANK
0706	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0710	EXPLANATIONS	PT IV	70	43 -	112	A/N
0720	EXPLANATIONS	PT IV	70	113 -	182	A/N
0730	EXPLANATIONS	PT IV	70	183 -	252	A/N
0740	EXPLANATIONS	PT IV	70	253 -	322	A/N
0750	EXPLANATIONS	PT IV	70	323 -	392	A/N
0760	EXPLANATIONS	PT IV	70	393 -	462	A/N
0770	EXPLANATIONS	PT IV	70	463 -	532	A/N
0780	EXPLANATIONS	PT IV	70	533 -	602	A/N
0790	EXPLANATIONS	PT IV	70	603 -	672	A/N
0800	EXPLANATIONS	PT IV	70	673 -	742	A/N
0810	EXPLANATIONS	PT IV	70	743 -	812	A/N
0820	EXPLANATIONS	PT IV	70	813 -	882	A/N
0830	EXPLANATIONS	PT IV	70	883 -	952	A/N
0840	EXPLANATIONS	PT IV	70	953 -	1022	A/N
0850	EXPLANATIONS	PT IV	70	1023 -	1092	A/N
0860	EXPLANATIONS	PT IV	70	1093 -	1162	A/N
0870	EXPLANATIONS	PT IV	70	1163 -	1232	A/N
0880	EXPLANATIONS	PT IV	70	1233 -	1302	A/N
0890	EXPLANATIONS	PT IV	70	1303 -	1372	A/N
0900	EXPLANATIONS	PT IV	70	1373 -	1442	A/N
0910	EXPLANATIONS	PT IV	70	1443 -	1512	A/N
0920	EXPLANATIONS	PT IV	70	1513 -	1582	A/N
0930	EXPLANATIONS	PT IV	70	1583 -	1652	A/N
0940	EXPLANATIONS	PT IV	70	1653 -	1722	A/N
0950	EXPLANATIONS	PT IV	70	1723 -	1792	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	EXPLANATIONS	PT IV	70	1793	- 1862	A/N
0970	EXPLANATIONS	PT IV	70	1863	- 1932	A/N
0980	EXPLANATIONS	PT IV	70	1933	- 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003	- 2003	"#"

SECTION C FORM 8275-R - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2786
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8275Rb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	REGULATION SECTION	PT I 1a	35	52 -	86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 -	136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 -	186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 -	236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 -	257	A/N
0070	LINE NUMBER	PT I 1e	5	258 -	262	A/N
0080	AMOUNT	PT I 1f	12	263 -	274	N
0090	REGULATION SECTION	PT I 2a	35	275 -	309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 -	359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 -	409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 -	459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 -	480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 -	485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 -	497	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REGULATION SECTION	PT I 3a	35	498	- 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709	- 720	N
0230	REGULATION SECTION	PT I 4(a)	35	721	- 755	A/N OR BLANK
0240	ITEM OR GROUP OF ITEMS	PT I 4(b)	50	756	- 805	A/N OR BLANK
0250	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	806	- 855	A/N OR BLANK
0260	DETAILED DESCRIPTION OF ITEMS	PT I 4(c)	50	856	- 905	A/N OR BLANK
0270	FORM OR SCHEDULE	PT I 4(d)	21	906	- 926	A/N OR BLANK
0280	LINE NUMBER	PT I 4(e)	5	927	- 931	A/N OR BLANK
0290	AMOUNT	PT I 4(f)	12	932	- 943	N
0300	REGULATION SECTION	PT I 5(a)	35	944	- 978	A/N OR BLANK
0310	ITEM OR GROUP OF ITEMS	PT I 5(b)	50	979	- 1028	A/N OR BLANK
0320	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1029	- 1078	A/N OR BLANK
0330	DETAILED DESCRIPTION OF ITEMS	PT I 5(c)	50	1079	- 1128	A/N OR BLANK
0340	FORM OR SCHEDULE	PT I 5(d)	21	1129	- 1149	A/N OR BLANK
0350	LINE NUMBER	PT I 5(e)	5	1150	- 1154	A/N OR BLANK
0360	AMOUNT	PT I 5(f)	12	1155	- 1166	N
0370	REGULATION SECTION	PT I 6(a)	35	1167	- 1201	A/N OR BLANK
0380	ITEM OR GROUP OF ITEMS	PT I 6(b)	50	1202	- 1251	A/N OR BLANK

SECTION C FORM 8275-R - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1252	- 1301	A/N OR BLANK
0400	DETAILED DESCRIPTION OF ITEMS	PT I 6(c)	50	1302	- 1351	A/N OR BLANK
0410	FORM OR SCHEDULE	PT I 6(d)	21	1352	- 1372	A/N OR BLANK
0420	LINE NUMBER	PT I 6(e)	5	1373	- 1377	A/N OR BLANK
0430	AMOUNT	PT I 6(f)	12	1378	- 1389	N
0440	DETAILED EXPLANATION	PT II 1	70	1390	- 1459	A/N OR BLANK
0450	DETAILED EXPLANATION	PT II 1	70	1460	- 1529	A/N OR BLANK
0460	DETAILED EXPLANATION	PT II 1	70	1530	- 1599	A/N OR BLANK
0470	DETAILED EXPLANATION	PT II 2	70	1600	- 1669	A/N OR BLANK
0480	DETAILED EXPLANATION	PT II 2	70	1670	- 1739	A/N OR BLANK
0490	DETAILED EXPLANATION	PT II 2	70	1740	- 1809	A/N OR BLANK
0500	DETAILED EXPLANATION	PT II 3	70	1810	- 1879	A/N OR BLANK
0510	DETAILED EXPLANATION	PT II 3	70	1880	- 1949	A/N OR BLANK
0520	DETAILED EXPLANATION	PT II 3	70	1950	- 2019	A/N OR BLANK
0530	DETAILED EXPLANATION	PT II 4	70	2020	- 2089	A/N OR BLANK
0540	DETAILED EXPLANATION	PT II 4	70	2090	- 2159	A/N OR BLANK
0550	DETAILED EXPLANATION	PT II 4	70	2160	- 2229	A/N OR BLANK
0560	DETAILED EXPLANATION	PT II 5	70	2230	- 2299	A/N OR BLANK
0570	DETAILED EXPLANATION	PT II 5	70	2300	- 2369	A/N OR BLANK
0580	DETAILED EXPLANATION	PT II 5	70	2370	- 2439	A/N OR BLANK
0590	DETAILED EXPLANATION	PT II 6	70	2440	- 2509	A/N OR BLANK
0600	DETAILED EXPLANATION	PT II 6	70	2510	- 2579	A/N OR BLANK

SECTION C FORM 8275-R - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0610	DETAILED EXPLANATION	PT II 6	70	2580	- 2649	A/N OR BLANK
0620	NAME OF PASS THROUGH ENTITY	PT III 1	35	2650	- 2684	A/N OR BLANK
0630	ADDRESS OF PASS THROUGH ENTITY	PT III 1	35	2685	- 2719	A/N OR BLANK
0640	CITY OF PASS THROUGH ENTITY	PT III 1	22	2720	- 2741	A/N OR BLANK
0650	STATE OF PASS THROUGH ENTITY	PT III 1	2	2742	- 2743	A/N OR BLANK
0660	ZIP CODE OF PASS THROUGH ENTITY	PT III 1	12	2744	- 2755	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0670	IDENTIFYING NUMBER OF PASS THROUGH ENTITY	PT III 2	9	2756	- 2764	N
0680	TAX YEAR OF PASS THROUGH ENTITY (FORM)	PT III 3	8	2765	- 2772	N YYYYMMDD
0690	TAX YEAR OF PASS THROUGH ENTITY (TO)	PT III 3	8	2773	- 2780	N YYYYMMDD
0700	IRS CENTER WHERE PASS THROUGH ENTITY FILED RETURN	PT III 4	5	2781	- 2785	eFile
	RECORD TERMINUS CHARACTER		1	2786	- 2786	"#"

SECTION C FORM 8275-R - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2003
		4	5 -	8	*****
0701	RECORD IDENTIFICATION	6	9 -	14	"FRMbbb"
0702	FORM NUMBER	6	15 -	20	"8275Rb"
0703	PAGE NUMBER	5	21 -	25	"PG02b"
0704	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0705	FILLER	1	35 -	35	BLANK
0706	FORM OCCURRENCE NUMBER	7	36 -	42	N 0000001-9999999
0710	EXPLANATIONS	PT IV	70	43 - 112	A/N
0720	EXPLANATIONS	PT IV	70	113 - 182	A/N
0730	EXPLANATIONS	PT IV	70	183 - 252	A/N
0740	EXPLANATIONS	PT IV	70	253 - 322	A/N
0750	EXPLANATIONS	PT IV	70	323 - 392	A/N
0760	EXPLANATIONS	PT IV	70	393 - 462	A/N
0770	EXPLANATIONS	PT IV	70	463 - 532	A/N
0780	EXPLANATIONS	PT IV	70	533 - 602	A/N
0790	EXPLANATIONS	PT IV	70	603 - 672	A/N
0800	EXPLANATIONS	PT IV	70	673 - 742	A/N
0810	EXPLANATIONS	PT IV	70	743 - 812	A/N
0820	EXPLANATIONS	PT IV	70	813 - 882	A/N
0830	EXPLANATIONS	PT IV	70	883 - 952	A/N
0840	EXPLANATIONS	PT IV	70	953 - 1022	A/N
0850	EXPLANATIONS	PT IV	70	1023 - 1092	A/N
0860	EXPLANATIONS	PT IV	70	1093 - 1162	A/N
0870	EXPLANATIONS	PT IV	70	1163 - 1232	A/N
0880	EXPLANATIONS	PT IV	70	1233 - 1302	A/N
0890	EXPLANATIONS	PT IV	70	1303 - 1372	A/N
0900	EXPLANATIONS	PT IV	70	1373 - 1442	A/N
0910	EXPLANATIONS	PT IV	70	1443 - 1512	A/N
0920	EXPLANATIONS	PT IV	70	1513 - 1582	A/N
0930	EXPLANATIONS	PT IV	70	1583 - 1652	A/N
0940	EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0950	EXPLANATIONS	PT IV	70	1723 - 1792	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	EXPLANATIONS	PT IV	70	1793	- 1862	A/N
0970	EXPLANATIONS	PT IV	70	1863	- 1932	A/N
0980	EXPLANATIONS	PT IV	70	1933	- 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003	- 2003	"#"

SECTION C FORM 8582 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0331
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0020	PASSIVE ACTIVITY NET INCOME	PT I 1a	12	43 -	54	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	55 -	66	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	67 -	78	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a,1b and 1c	PT I 1d	12	79 -	90	N
0055	COMMERCIAL REVIATIALIZATION DEDUCTIONS	PT I 2a	12	91 -	102	N***
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCATIONS	PT I 2b	12	103 -	114	N***
0057	NET REVITALIZATION DEDUCTIONS	PT I 2c	12	115 -	126	N***
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	127 -	138	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	139 -	150	N ***
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	151 -	162	N ***
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, b and c	PT I 3d	12	163 -	174	N
0100	COMBINE LINES 1d, 2c AND 3d	PT I 4	12	175 -	186	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 4	PT II 5	12	187 -	198	N
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 6	12	199 -	210	N

SECTION C FORM 8582 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130	MODIFIED GROSS INCOME	PT II 7	12	211	- 222	N
0140	LINE 6 MINUS LINE 7	PT II 8	12	223	- 234	N
0150	MULTIPLY LINE 8 BY 50%	PT II 9	12	235	- 246	N
0160	SMALLER OF LINE 5 OR LINE 9	PT II 10	12	247	- 258	N
0165	25000 REDUCED BY LINE 10 AMOUNT, IF ANY. MARRIED SEPERATE, SEE INSTRUCTIONS.	PT II 11	12	259	- 270	N
0166	LOSS FROM LINE 4	PT II 12	12	271	- 282	N
0167	LINE 12 MINUS LINE 10	PT II 13	12	283	- 294	N
0168	SMALLEST OF LINE 2c (treat as positive), LINE 11, OR LINE 13.	PT II 14	12	295	- 306	N
0170	TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 3a	PT IV 15	12	307	- 318	N
0180	TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES ADD LINE 10, 14, AND 15	PT IV 16	12	319	- 330	N
	RECORD TERMINUS CHARACTER		1	331	- 331	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1994
	START RECORD SENTINEL		4	5 -	8	*****
0240	RECORD ID		6	9 -	14	"FRMbbb"
0241	FORM NUMBER		6	15 -	20	"8582bb"
0242	PAGE NUMBER		5	21 -	25	"PG02b"
0243	TAXPAYER IDENTIFICATION NUMBER		9	26 -	34	N (PRIMARY SSN)
0244	FILLER		1	35 -	35	BLANK
0245	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
	NOTE: FIELDS 0247, 0590, 0890, 1555, 2167, AND 2445 SHOULD BE USED WHEN THERE ARE GREATER THAN 5 ACTIVITIES FOR A GIVEN WORKSHEET. WHEN USING ONE OF THE AFOREMENTIONED MULTIPLE ACTIVITIES FIELDS, LEAVE ALL OTHER FIELDS FOR THAT WORKSHEET BLANK, EXCEPT FOR THE FIELDS IDENTIFIED AS FOR TOTALS. INCLUDE INFORMATION FOR EACH ACTIVITY IN THE STATEMENT(S).					
0247	MUTLIPLE ACTIVITIES	W1	6	43 -	48	"STMbnn" OR BLANK
0250	NAME OF ACTIVITY 1	W1	20	49 -	68	A/N
0260	NET INCOME 1	W1-(a)	12	69 -	80	N
0270	NET LOSS 1	W1-(b)	12	81 -	92	N
0280	UNALLOWED LOSS 1	W1-(c)	12	93 -	104	N
0290	OVERALL GAIN 1	W1-(d)	12	105 -	116	N
0300	OVERALL LOSS 1	W1-(e)	12	117 -	128	N
0310	NAME OF ACTIVITY 2	W1	20	129 -	148	A/N
0320	NET INCOME 2	W1-(a)	12	149 -	160	N
0330	NET LOSS 2	W1-(b)	12	161 -	172	N
0340	UNALLOWED LOSS 2	W1-(c)	12	173 -	184	N
0350	OVERALL GAIN 2	W1-(d)	12	185 -	196	N
0360	OVERALL LOSS 2	W1-(e)	12	197 -	208	N
0370	NAME OF ACTIVITY 3	W1	20	209 -	228	A/N
0380	NET INCOME 3	W1-(a)	12	229 -	240	N
0390	NET LOSS 3	W1-(b)	12	241 -	252	N
0400	UNALLOWED LOSS 3	W1-(c)	12	253 -	264	N
0410	OVERALL GAIN 3	W1-(d)	12	265 -	276	N
0420	OVERALL LOSS 3	W1-(e)	12	277 -	288	N
0430	NAME OF ACTIVITY 4	W1	20	289 -	308	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440	NET INCOME 4	W1- (a)	12	309 -	320	N
0450	NET LOSS 4	W1- (b)	12	321 -	332	N
0460	UNALLOWED LOSS 4	W1- (c)	12	333 -	344	N
0470	OVERALL GAIN 4	W1- (d)	12	345 -	356	N
0480	OVERALL LOSS 4	W1- (e)	12	357 -	368	N
0490	NAME OF ACTIVITY 5	W1	20	369 -	388	A/N
0500	NET INCOME 5	W1- (a)	12	389 -	400	N
0510	NET LOSS 5	W1- (b)	12	401 -	412	N
0520	UNALLOWED LOSS 5	W1- (c)	12	413 -	424	N
0530	OVERALL GAIN 5	W1- (d)	12	425 -	436	N
0540	OVERALL LOSS 5	W1- (e)	12	437 -	448	N
0550	TOTAL NET INCOME	W1- (a)	12	449 -	460	N
0560	TOTAL NET LOSS	W1- (b)	12	461 -	472	N
0570	TOTAL UNALLOWED	W1- (c)	12	473 -	484	N
0590	MULTIPLE ACTIVITIES	W2	6	485 -	490	"STMbnn" OR BLANK
0600	NAME OF ACTIVITY 1	W2	20	491 -	510	A/N
0610	CURRENT YEAR DEDUCT 1	W2 (a)	12	511 -	522	N
0620	PRIOR YEAR UNALLOWED DEDUCTIONS 1	W2 (b)	12	523 -	534	N
0630	OVERALL LOSS 1	W2 (c)	12	535 -	546	N
0640	NAME OF ACTIVITY 2	W2	20	547 -	566	A/N
0650	CURRENT YEAR DEDUCT 2	W2 (a)	12	567 -	578	N
0660	PRIOR YEAR UNALLOWED DEDUCTIONS 2	W2 (b)	12	579 -	590	N
0670	OVERALL LOSS 2	W2 (c)	12	571 -	602	N
0680	NAME OF ACTIVITY 3	W2	20	603 -	622	A/N
0690	CURRENT YEAR DEDUCT 3	W2 (a)	12	623 -	634	N
0700	PRIOR YEAR UNALLOWED DEDUCTIONS 3	W2 (b)	12	635 -	646	N
0710	OVERALL LOSS 3	W2 (c)	12	647 -	658	N
0720	NAME OF ACTIVITY 4	W2	20	659 -	678	A/N
0730	CURRENT YEAR DEDUCT 4	W2 (a)	12	679 -	690	N
0740	PRIOR YEAR UNALLOWED DEDUCTIONS 4	W2 (b)	12	691 -	702	N
0750	OVERALL LOSS 4	W2 (c)	12	703 -	714	N

SECTION C FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0760	TOTAL CURRENT YEAR	W2 (a)	12	715 - 726	N	
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2 (b)	12	727 - 738	N	
0890	MULTIPLE ACTIVITIES	W3	6	739 - 744	N	"STMbnn" OR BLANK
0900	NAME OF ACTIVITY 1	W3	20	745 - 764	A/N	
0910	NET INCOME 1	W3 - (a)	12	765 - 776	N	
0920	NET LOSS 1	W3 - (b)	12	777 - 788	N	
0930	UNALLOWED LOSS 1	W3 - (c)	12	789 - 800	N	
0940	OVERALL GAIN 1	W3 - (d)	12	801 - 812	N	
0950	OVERALL LOSS 1	W3 - (e)	12	813 - 824	N	
0960	NAME OF ACTIVITY 2	W3	20	825 - 844	A/N	
0970	NET INCOME 2	W3 - (a)	12	845 - 856	N	
0980	NET LOSS 2	W3 - (b)	12	857 - 868	N	
1000	UNALLOWED LOSS 2	W3 - (c)	12	869 - 880	N	
1010	OVERALL GAIN 2	W3 - (d)	12	881 - 892	N	
1020	OVERALL LOSS 2	W3 - (e)	12	893 - 904	N	
1030	NAME OF ACTIVITY 3	W3	20	905 - 924	A/N	
1040	NET INCOME 3	W3 - (a)	12	925 - 936	N	
1050	NET LOSS 3	W3 - (b)	12	937 - 948	N	
1060	UNALLOWED LOSS 3	W3 - (c)	12	949 - 960	N	
1070	OVERALL GAIN 3	W3 - (d)	12	961 - 972	N	
1080	OVERALL LOSS 3	W3 - (e)	12	973 - 984	N	
1090	NAME OF ACTIVITY 4	W3	20	985 - 1004	A/N	
1100	NET INCOME 4	W3 (a)	12	1005 - 1016	N	
1110	NET LOSS 4	W3 - (b)	12	1017 - 1028	N	
1120	UNALLOWED LOSS 4	W3 - (c)	12	1029 - 1040	N	
1130	OVERALL GAIN 4	W3 - (d)	12	1041 - 1052	N	
1140	OVERALL LOSS 4	W3 - (e)	12	1053 - 1064	N	
1150	NAME OF ACTIVITY 5	W3	20	1065 - 1084	A/N	
1160	NET INCOME 5	W3 - (a)	12	1085 - 1096	N	
1170	NET LOSS 5	W3 - (b)	12	1097 - 1108	N	

SECTION C FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1180	UNALLOWED LOSS 5	W3-(c)	12	1109	- 1120	N
1190	OVERALL GAIN 5	W3-(d)	12	1121	- 1132	N
1200	OVERALL LOSS 5	W3-(e)	12	1133	- 1144	N
1210	TOTAL NET INCOME	W3-(a)	12	1145	- 1156	N
1220	TOTAL NET LOSS	W3-(b)	12	1157	- 1168	N
1550	TOTAL UNALLOWED LOSS	W3-(c)	12	1169	- 1180	N
1555	MULTIPLE ACTIVITIES	W4	6	1181	- 1186	"STMbnn" OR BLANK
1560	NAME OF ACTIVITY 1	W4	25	1187	- 1211	A/N
1570	FORM OR SCHEDULE REPORTED ON 1	W4	20	1212	- 1231	A/N
1580	LOSS 1	W4(a)	12	1232	- 1243	N
1590	RATIO 1	W4(b)	6	1244	- 1249	R
1600	INCOME AND SPECIAL ALLOWANCE 1	W4(c)	12	1250	- 1261	N
1610	LOSS MINUS INCOME 1	W4(d)	12	1262	- 1273	N
1620	NAME OF ACTIVITY 2	W4	25	1274	- 1298	A/N
1630	FORM OR SCHEDULE REPORTED ON 2	W4	20	1299	- 1318	A/N
1640	LOSS 2	W4(a)	12	1318	- 1330	N
1650	RATIO 2	W4(b)	6	1331	- 1336	R
1660	INCOME AND SPECIAL ALLOWANCE 2	W4(c)	12	1337	- 1348	N
1670	LOSS MINUS INCOME 2	W4(d)	12	1349	- 1360	N
1680	NAME OF ACTIVITY 3	W4	25	1361	- 1385	A/N
1690	FORM OR SCHEDULE REPORTED ON 3	W4	20	1386	- 1405	A/N
1700	LOSS 3	W4(a)	12	1406	- 1417	N
1710	RATIO 3	W4(b)	6	1418	- 1423	R
1720	INCOME AND SPECIAL ALLOWANCE 3	W4(c)	12	1424	- 1435	N
1730	LOSS MINUS INCOME 3	W4(d)	12	1436	- 1447	N
1740	NAME OF ACTIVITY 4	W4	25	1448	- 1472	A/N
1750	FORM OR SCHEDULE REPORT ON 4	W4	20	1473	- 1492	A/N
1760	LOSS 4	W4(a)	12	1493	- 1504	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1770	RATIO 4	W4 (b)	6	1505	- 1510	R
1780	INCOME AND SPECIAL ALLOWANCE 4	W4 (c)	12	1511	- 1522	N
1790	LOSS MINUS INCOME 4	W4 (d)	12	1523	- 1534	N
1800	NAME OF ACTIVITY 5	W4	25	1535	- 1559	A/N
1810	FORM OR SCHEDULE REPORTED ON 5	W4	20	1560	- 1579	A/N
1820	LOSS 5	W4 (a)	12	1580	- 1591	N
1830	RATIO 5	W4 (b)	6	1592	- 1597	R
1840	INCOME AND SPECIAL ALLOWANCE 5	W4 (c)	12	1598	- 1609	N
1850	LOSS MINUS INCOME 5	W4 (d)	12	1610	- 1621	N
1860	TOTAL LOSS	W4 (a)	12	1622	- 1633	N
1870	TOTAL INCOME AND SPECIAL ALLOWANCE	W4 (c)	12	1634	- 1645	N
1880	TOTAL LOSS MINUS INCOME	W4 (d)	12	1646	- 1657	N
*1890	ADDITIONAL WORKSHEET 4	W4	6	1658	- 1663	"STMbnn" OR BLANK
1895	MULTIPLE ACTIVITIES	W5	6	1664	- 1669	"STMbnn" OR BLANK
1900	NAME OF ACTIVITY 1	W5	20	1670	- 1689	A/N
1910	FORM OR SCHEDULE REPORTED ON 1	W5	10	1690	- 1699	A/N
1920	LOSS 1	W5 (a)	12	1700	- 1711	N
1930	RATIO 1	W5 (b)	6	1712	- 1717	R
1940	UNALLOWED LOSS 1	W5 (c)	12	1718	- 1729	N
1950	NAME OF ACTIVITY 2	W5	20	1730	- 1749	A/N
1960	FORM OR SCHEDULE REPORTED ON 2	W5	10	1750	- 1759	A/N
1970	LOSS 2	W5 (a)	12	1760	- 1771	N
1980	RATIO 2	W5 (b)	6	1772	- 1777	R
1990	UNALLOWED LOSS 2	W5 (c)	12	1778	- 1789	N
2000	NAME OF ACTIVITY 3	W5	20	1790	- 1809	A/N
2010	FORM OR SCHEDULE REPORTED ON 3	W5	10	1810	- 1819	A/N
2020	LOSS 3	W5 (a)	12	1820	- 1831	N
2030	RATIO 3	W5 (b)	6	1832	- 1837	R

SECTION C FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2040	UNALLOWED LOSS 3	W5(c)	12	1838	- 1849	N
2050	NAME OF ACTIVITY 4	W5	20	1850	- 1869	A/N
2060	FORM OR SCHEDULE REPORTED ON 4	W5	10	1870	- 1879	A/N
2070	LOSS 4	W5(a)	12	1880	- 1891	N
2080	RATIO 4	W5(b)	6	1892	- 1897	R
2090	UNALLOWED LOSS 4	W5(c)	12	1898	- 1909	N
2100	NAME OF ACTIVITY 5	W5	20	1910	- 1929	A/N
2110	FORM OR SCHEDULE REPORTED ON 5	W5	10	1930	- 1939	A/N
2120	LOSS 5	W5(a)	12	1940	- 1951	N
2130	RATIO 5	W5(b)	6	1952	- 1957	R
2140	UNALLOWED LOSS 5	W5(c)	12	1958	- 1969	N
2150	TOTAL LOSS	W5(a)	12	1970	- 1981	N
2155	TOTAL UNALLOWED LOSS	W5(c)	12	1982	- 1993	N
	RECORD TERMINUS CHARACTER		1	1994	- 1994	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0746
	START RECORD SENTINEL		4	5	8	*****
2160	RECORD ID		6	9	14	"FRMbbb"
2161	FORM NUMBER		6	15	20	"8582bb"
2162	PAGE NUMBER		5	21	25	"PG03b"
2163	TAXPAYER IDENTIFICATION NUMBER		9	26	34	N (PRIMARY EIN)
2164	FILLER		1	35	35	BLANK
2165	FORM OCCURENCE NUMBER		7	36	42	N 0000001
@2167	MULTIPLE ACTIVITIES	W6	6	43	48	"STMBnn" OR BLANK
2170	NAME OF ACTIVITY 1	W6	20	49	68	A/N
2180	FORM OR SCHEDULE REPORTED ON 1	W6	10	69	78	A/N
2190	LOSS 1	W6 (a)	12	79	90	N
2200	UNALLOWED LOSS 1	W6 (b)	12	91	102	N
2210	ALLOWED LOSS 1	W6 (c)	12	103	114	N
2220	NAME OF ACTIVITY 2	W6	20	115	134	A/N
2230	FORM OR SCHEDULE REPORTED ON 2	W6	10	135	144	A/N
2240	LOSS 2	W6 (a)	12	145	156	N
2250	UNALLOWED LOSS 2	W6 (b)	12	157	168	N
2260	ALLOWED LOSS 2	W6 (c)	12	169	180	N
2270	NAME OF ACTIVITY 3	W6	20	181	200	A/N
2280	FORM OR SCHEDULE REPORTED ON 3	W6	10	201	210	A/N
2290	LOSS 3	W6 (a)	12	211	222	N
2300	UNALLOWED LOSS 3	W6 (b)	12	223	234	N
2310	ALLOWED LOSS 3	W6 (c)	12	235	246	N
2320	NAME OF ACTIVITY 4	W6	20	247	266	A/N
2330	FORM OR SCHEDULE REPORTED ON 4	W6	10	267	276	A/N
2340	LOSS 4	W6 (a)	12	277	288	N
2350	UNALLOWED LOSS 4	W6 (b)	12	289	300	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2360	ALLOWED LOSS 3	W6 (c)	12	301 - 312	N	
2370	NAME OF ACTIVITY 5	W6	20	313 - 332	A/N	
2380	FORM OR SCHEDULE REPORTED ON 5	W6	10	333 - 342	A/N	
2390	LOSS 5	W6 (a)	12	343 - 354	N	
2400	UNALLOWED LOSS 5	W6 (b)	12	355 - 366	N	
2410	ALLOWED LOSS 5	W6 (c)	12	367 - 378	N	
2420	TOTAL LOSS	W6 (a)	12	379 - 390	N	
2430	TOTAL UNALLOWED LOSS	W6 (b)	12	391 - 402	N	
2440	TOTAL ALLOWED LOSS	W6 (c)	12	403 - 414	N	
@2445	MULTIPLE ACTIVITIES	W7	6	415 - 420	"STMBnn" OR BLANK	
2458	NAME OF ACTIVITY	W7	25	421 - 445	A/N	
2461	FORM OR SCHEDULE NAME 1	W7-1	20	446 - 465	A/N OR BLANK	
2470	NET LOSS FROM FORM OR SCHEDULE 1	W7-1a (a)	12	466 - 477	N	
2490	NET INCOME FROM FORM OR SCHEDULE 1	W7-1b (a)	12	478 - 489	N	
2500	NET LOSS MINUS NET INCOME 1	W7-1c (b)	12	490 - 501	N	
2510	RATIO 1	W7-1c (c)	6	502 - 507	R	
2520	UNALLOWED LOSS 1	W7-1c (d)	12	508 - 519	N	
2530	ALLOWED LOSS NET LOSS/ALLOWED LOSS 1	W7-1c (e)	12	520 - 531	N	
2541	FORM OR SCHEDULE NAME 2	W7-2	20	532 - 551	A/N	
2550	NET LOSS FROM FORM OR SCHEDULE 2	W7-1a (a)	12	552 - 563	N	
2570	NET INCOME FROM FORM OR SCHEDULE 2	W7-1b (a)	12	564 - 575	N	
2580	NET LOSS MINUS NET INCOME 2	W7-1c (b)	12	576 - 587	N	
2590	RATIO 2	W7-1c (c)	6	588 - 593	R	
2600	UNALLOWED LOSS 2	W7-1c (d)	12	594 - 605	N	
2610	ALLOWED LOSS NET LOSS/ALLOWED LOSS 2	W7-1c (e)	12	606 - 617	N	

SECTION C FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2620	FORM OR SCHEDULE NAME 3	W7-3	20	618	- 637	A/N
2630	NET LOSS FROM FORM OR SCHEDULE 3	W7-1a(a)	12	638	- 649	N
2650	NET INCOME FROM FORM OR SCHEDULE 3	W7-1b(a)	12	650	- 661	N
2660	NET LOSS MINUS NET INCOME 3	W7-1c(b)	12	662	- 673	N
2670	RATIO 3	W7-1c(c)	6	674	- 679	R
2680	UNALLOWED LOSS 3	W7-1c(d)	12	680	- 691	N
2690	ALLOWED LOSS 3	W7-1c(e)	12	692	- 703	N
2700	TOTAL NET LOSS MINUS NET INCOME	W7(b)	12	704	- 715	N
2710	TOTAL UNALLOWED LOSS	W7(d)	12	716	- 727	N
2720	TOTAL ALLOWED LOSS	W7(e)	12	728	- 739	N
*2730	ADDITIONAL WORKSHEET 7	W7	6	740	- 745	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	746	- 746	"#"

SECTION C FORM 8582-CR - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0355
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8582CR"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	43	54	N
0020	PY UNALLOWED CREDITS WORKSHEET 1, COL. B	PT I 1b	12	55	66	N
0030	TOTAL RENTAL REAL ESTATE CREDITS	PT I 1c	12	67	78	N
0040	REHABILITATION CREDITS FROM WORKSHEET 2, COL. A	PT I 2a	12	79	90	N
0050	REHABILITATION PY CREDITS FROM WORKSHEET 2, COL. B	PT I 2b	12	91	102	N
0060	TOTAL REHABILITATION CREDITS	PT I 2c	12	103	114	N
0070	LOW INCOME HOUSING CREDITS FROM WORKSHEET 3, COL. A	PT I 3a	12	115	126	N
0080	LOW INCOME HOUSING PY CREDITS WORKSHEET 3, COL. B	PT I 3b	12	127	138	N
0090	TOTAL LOW INCOME HOUSING CREDITS	PT I 3c	12	139	150	N
0100	ALL OTHER PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL. A	PT I 4a	12	151	162	N
0110	PASSIVE ACTIVITY PY CREDITS WORKSHEET 4, COL. B	PT I 4b	12	163	174	N
0120	TOTAL ALL PASSIVE ACTIVITY CREDITS	PT I 4c	12	175	186	N
0130	TOTAL CREDITS	PT I 5	12	187	198	N
0140	TAX ATTRIBUTED TO NET PASSIVE INCOME	PT I 6	12	199	210	N
0150	TOTAL NET CREDITS	PT I 7	12	211	222	N

SECTION C FORM 8582-CR - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	PT II 8	12	223 -	234	N
0170	ENTER 150,000	PT II 9	12	235 -	246	N
0180	MODIFIED ADJUSTED GROSS INCOME	PT II 10	12	247 -	258	N
0190	SUBTRACT LINE 10 FROM LINE 9	11	12	259 -	270	N
0200	MULTIPLY LINE 11 BY 50%	12	12	271 -	282	N
0210	AMOUNT FROM LINE 10, F 8582	13a	12	283 -	294	N
0211	AMOUNT FROM LINE 14, F 8582	13b	12	295 -	306	N
0212	SUM OF 13a AND 13b	13c	12	307 -	318	N
0220	LINE 12 MINUS LINE 13c	14	12	319 -	330	N
0230	TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	331 -	342	N
0240	SMALLER OF LINE 8 OR 15	16	12	343 -	354	N
	RECORD TERMINUS CHARACTER		1	355 -	355	"#"

SECTION C FORM 8582-CR - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0447
	START RECORD SENTINEL		4	5 -	8	*****
0250	RECORD ID		6	9 -	14	"FRMbbb"
0251	FORM NUMBER		6	15 -	20	"8582CR"
0252	PAGE NUMBER		5	21 -	25	"PG02b"
0253	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0254	FILLER		1	35 -	35	BLANK
0255	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0260	TOTAL NET CREDITS	17	12	43 -	54	N
0270	SMALLER OF LINE 8 OR LINE 15	18	12	55 -	66	N
0280	LINE 17 MINUS LINE 18	19	12	67 -	78	N
0290	SMALLER OF LINE 2c OR 19	20	12	79 -	90	N
0300	ENTER \$250,000	21	12	91 -	102	N
0310	MODIFIED ADJUSTED GROSS INCOME	22	12	103 -	114	N
0320	LINE 21 MINUS LINE 22	23	12	115 -	126	N
0330	MULTIPLY LINE 23 BY 50%	24	12	127 -	138	N
0335	AMOUNT FROM LINE 10, F 8582	25a	12	139 -	150	N
0336	AMOUNT FROM LINE 14, F 8582	25b	12	151 -	162	N
0340	TOTAL OF LINES 25a AND 25b	25c	12	163 -	174	N
0350	LINE 24 MINUS LINE 25c	26	12	175 -	186	N
0360	TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	187 -	198	N
0370	AMOUNT FROM LINE 18	28	12	199 -	210	N
0380	LINE 27 MINUS 28	29	12	211 -	222	N
0390	SMALLER OF LINE 20 OR 29	30	12	223 -	234	N
0400	AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	235 -	246	N
0410	AMOUNT FROM LINE 30	32	12	247 -	258	N
0420	LINE 31 MINUS LINE 32	33	12	259 -	270	N
0430	SMALLER OF LINE 3c OR 33	34	12	271 -	282	N
0440	TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	283 -	294	N

SECTION C FORM 8582-CR - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0450	SMALLER OF LINE 34 OR 35	36	12	295	-	306	N
0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	307	-	318	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	319	-	319	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	320	-	354	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	355	-	434	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	435	-	446	N
	RECORD TERMINUS CHARACTER		1	447	-	447	"#"

SECTION C FORM 8586 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0296
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8586bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	NO ENTRY
0020	NUMBER OF FORMS 8609-A ATTACHED	PT I 1	3	52	54	N
*0025	MULTIPLE BLDG SCHEDULE	PT I 1	6	55	60	"STMbnn" OR BLANK
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	PT I 2	1	61	61	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	PT I 2	1	62	62	"X" OR BLANK
0070	BIN OF BUILDING THAT HAS A DECREASE	PT I 2i	9	63	71	A/N
0080	BIN OF BUILDING WITH DECREASE	PT I 2ii	9	72	80	A/N
0090	BIN OF BUILDING WITH DECREASE	PT I 2iii	9	81	89	A/N
0100	BIN OF BUILDING WITH DECREASE	PT I 2iv	9	90	98	A/N
*0105	MULTIPLE BLDG SCHEDULE	PT I 3	6	99	104	"STMbnn" OR BLANK
0110	CURRENT YEAR CREDIT FROM FORM 8609-A	PT I 3	12	105	116	N
0120	LOW INCOME HOUSING CREDIT FROM PARTNERSHIPS, S CORPS., ESTATES, TRUSTS	PT I 4	12	117	128	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT I 4	6	129	134	"STMbnn" OR BLANK
0130	ADD LINES 3 AND 4 (ESTATES & TRUSTS GO TO LINE 6)	PT I 5	12	135	146	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	AMOUNT ALLOCATED TO BENEFICIARIES	PT I 6	12	147	- 158	N
0150	ESTATES AND TRUSTS: SUBTRACT LINE 6 FROM LINE 5	PT I 7	12	159	- 170	N
0160	NUMBER OF FORMS 8609-A ATTACHED	PT II 8	3	171	- 173	N
*0165	MULTIPLE BLDG SCHEDULE	PT II 8	6	174	- 179	"STMbnn" OR BLANK
0190	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	PT II 9	1	180	- 180	X OR BLANK
0200	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	PT II 9	1	181	- 181	X OR BLANK
0210	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9i	9	182	- 190	A/N
0220	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9ii	9	191	- 199	A/N
0230	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9iii	9	200	- 208	A/N
0240	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9iv	9	209	- 217	A/N
0250	CURRENT YEAR CREDIT FROM FORM 8609-A	PT II 10	12	218	- 229	N
*0255	MULTIPLE BLDG SCHEDULE	PT II 10	6	230	- 235	"STMbnn" OR BLANK
0260	LOW-INCOME HOUSING CREDIT FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS	PT II 11	12	236	- 247	N
*0265	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT II 11	6	248	- 253	"STMbnn" OR BLANK
0270	ADD LINES 10 AND 11	PT II 12	12	254	- 265	N
0345	AMOUNT ALLOCATED TO BENEFICIARIES	PT II 13	12	266	- 277	N
0355	ESTATES AND TRUSTS. SUBTRACT LINE 13 FROM LINE 12	PT II 14	12	278	- 289	N
*0357	ADDITIONAL INFORMATION	PT II 14	6	290	- 295	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	296	- 296	"#"

SECTION C FORM 8609A - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0267
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8609A "
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001- 9999999
0010		9	43 -	51	NO ENTRY
0020	A	9	52 -	60	A/N
0030	B	1	61 -	61	"X" OR BLANK
0040	B	1	62 -	62	"X" OR BLANK
0050	C	1	63 -	63	"X" OR BLANK
0060	C	1	64 -	64	"X" OR BLANK
0070	D	1	65 -	65	"X" OR BLANK
0080	D	1	66 -	66	"X" OR BLANK
0090	E	1	67 -	67	"X" OR BLANK
0100	E	1	68 -	68	"X" OR BLANK
0200	1	12	69 -	81	N
0210	2	6	81 -	86	N
0220	3	12	87 -	98	N
0230	4	12	99 -	110	N
0240	5	6	111 -	116	N
0250	6	12	117 -	128	N
0260	7	12	129 -	140	N

SECTION C FORM 8609A - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0270	PART YEAR ADJUSTMENT	8	12	141 -	152	N
0280	CREDIT PERCENTAGE	9	6	153 -	158	N
0290	MULTIPLY LINE 7 OR LINE 8 BY THE PERCENTAGE OF LINE 9	10	12	159 -	170	N
0300	SEC 42(f) (3) (B) MODIFICATION	11	12	171 -	182	N
0310	ADD LINES 10 AND 11	12	12	183 -	194	N
0320	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	195 -	206	N
0330	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	207 -	218	N
0340	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	219 -	230	N
0350	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR THE YEAR	16	12	231 -	242	N
0360	ADJUSTMENT FOR DEFERRED FIRST YEAR CREDIT	17	12	243 -	254	N
0370	TAXPAYER'S CREDIT	18	12	255 -	266	N
	RECORD TERMINUS CHARACTER		1	267 -	267	"#"

SECTION C FORM 8801 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0232
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8801bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	IDENTIFYING NUMBERS (EIN)		9	43	51	N
0020	NET MINIMUM TAX TAXABLE INCOME (LOSS)	PT I 1	12	52	63	N
0030	NET MINIMUM TAX ADJUSTMENTS	PT I 2	12	64	75	N
0040	NET MINIMUM TAX MINIMUM TAX CREDIT	PT I 3	12	76	87	N ***
0050	NET MINIMUM TAX COMBINE LINE 1,2 and 3	PT I 4	12	88	99	N
0060	NET MINIMUM TAX EXEMPTION AMOUNT	PT I 5	12	100	111	N
0070	NET MINIMUM TAX PHASE-OUT	PT I 6	12	112	123	N
0080	NET MINIMUM TAX LINE 4 MINUS LINE 6	PT I 7	12	124	135	N
0090	NET MINIMUM TAX MULTIPLY LINE 7 BY 25% (.25)	PT I 8	12	136	147	N
0100	NET MINIMUM TAX LINE 5 MINUS LINE 8	PT I 9	12	148	159	N
0110	NET MINIMUM TAX LINE 4 MINUS LINE 9	PT I 10	12	160	171	N
0120	REFER TO FORM INSTRUCTIONS	PT I 11	12	172	183	N
0130	NET MINIMUM FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184	195	N
0140	TENTATIVE MINIMUM TAX ON EXCLUSION ITEMS	PT I 13	12	196	207	N
0150	AMOUNT FROM PRIOR YEAR F 6251 OR 1041, SCH I	PT I 14	12	208	219	N
0160	NET MINIMUM TAX ON EXCLUSION ITEMS	PT I 15	12	220	231	N
	RECORD TERMINUS CHARACTER		1	232	232	"#"

SECTION C FORM 8801 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0199
	START RECORD SENTINEL		4	5 -	8	*****
0164	RECORD ID		6	9 -	14	"FRMbbb"
0165	FORM NUMBER		6	15 -	20	"8801bb"
0166	PAGE NUMBER		5	21 -	25	"PG02b"
0167	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0168	FILLER		1	35 -	35	BLANK
0169	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0170	AMOUNT FROM PRIOR YEAR F 6251 OR 1041, SCH I	PT II 16	12	43 -	54	N
0180	LINE 15 AMOUNT	PT II 17	12	55 -	66	N
0190	MINIMUM TAX CREDIT LINE 16 MINUS LINE 17	PT II 18	12	67 -	78	N
0200	PREVIOUS YEAR CREDIT CARRYFORWARD	PT II 19	12	79 -	90	N
0210	MINIMUM TAX CREDIT UNALLOWED SPECIAL CREDITS	PT II 20	12	91 -	102	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18 THRU 20	PT II 21	12	103 -	114	N
0230	REGULAR TAX LIABILITY MINUS ALLOWABLE CREDITS	PT II 22	12	115 -	126	N
0240	AMOUNT FROM CURRENT YEAR F 6251 OR 1041, SCH I	PT II 23	12	127 -	138	N
0250	LINE 23 MINUS LINE 22	PT II 24	12	139 -	150	N
0260	SMALLER OF LINE 21 OR 24	PT II 25	12	151 -	162	N
0265	MINIMUM TAX CREDIT C/F	PT II 26	12	163 -	174	NO ENTRY
0275	IS LINE 26 GREATER THAN LINE 25	PT II 27	12	175 -	186	NO ENTRY
0280	CREDIT C/F AMOUNT	PT II 28	12	187 -	198	N
	RECORD TERMINUS CHARACTER		1	199 -	199	"#"

SECTION C FORM 8801 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0271
		4	5 -	8	*****
0290		6	9 -	14	"FRMbbb"
0291		6	15 -	20	"8801bb"
0292		5	21 -	25	"PG03b"
0293		9	26 -	34	N nnnnnnnn
0294		1	35 -	35	BLANK
0295		7	36 -	42	N 0000001
0300	PT III 29	12	43 -	54	N
0310	PT III 30	12	55 -	66	N
0320	PT III 31	12	67 -	78	N
0330	PT III 32	12	79 -	90	N
0350	PT III 33	12	91 -	102	N
0360	PT III 34	12	103 -	114	N
0370	PT III 35	12	115 -	126	N
0375	PT III 36	12	127 -	138	N
0385	PT III 37	12	139 -	150	N
0387	PT III 38	12	151 -	162	N
0390	PT III 39	12	163 -	174	N
0400	PT III 40	12	175 -	186	N

SECTION C FORM 8801 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440 SUBTRACT LINE 40 FROM LINE 39	PT III 41	12	187 -	198	N
0524 MULTIPLY LINE 41 by 15%	PT III 42	12	199 -	210	N
0527 SUBTRACT LINE 39 FROM LINE 33	PT III 43	12	211 -	222	N
0545 MULTIPLY LINE 43 by 25%	PT III 44	12	223 -	234	N
0550 ADD LINES 35, 42, AND 44	PT III 45	12	235 -	246	N
0600 LINE 29 X APPLICABLE %	PT III 46	12	247 -	258	N
0610 SMALLER OF LINE 45 OR 46	PT III 47	12	259 -	270	N
RECORD TERMINUS CHARACTER		1	271 -	271	"#"

SECTION C FORM 8801 - PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0163
		4	5 -	8	*****
0700		6	9 -	14	"FRMbbb"
0701		6	15 -	20	"8801bb"
0702		5	21 -	25	"PG04b"
0703		9	26 -	34	N nnnnnnnn
0704		1	35 -	35	BLANK
0705		7	36 -	42	N 0000001
0710	48	12	43 -	54	N
NOTE: THE FOLLOWING EXAMPLE APPLIES TO FIELDS 0720-0730.					
EXAMPLE: FOR FIELD 0720, IF CURRENT TAX YEAR IS 2008, 2 ND PRIOR TAX YEAR IS 2006. APPLY PRINCIPAL TO FIELDS 0730 AND 0740.					
0720		49	12	55 -	66 N
					FORM 8801 FOR 2nd PRIOR TAX YEAR
0730		50	12	67 -	78 N
					FORM 8801 FOR 1st PRIOR TAX YEAR
0740		51	12	79 -	90 N
					FORM 8801 FOR CURRENT TAX YEAR
0750		52	12	91 -	102 N
0760		53	12	103 -	114 N
					LONG TERM UNUSED CREDIT AMOUNT
0770		54	12	115 -	126 N
					MULTIPLY LINE 53 BY 50%
0773		55	12	127 -	138 N
					AMOUNT FROM PY 8801 LINE 59
0774		56	12	139 -	150 N
					LARGER OF LINE 54 OR LINE 55
0775		57	12	151 -	162 N
					SMALLER OF LINE 53 OR LINE 56
		1	163 -	163	"#"
					RECORD TERMINUS CHARACTER

SECTION C FORM 8820 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0148
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8820bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	QUALIFIED CLINICAL TESTING EXPENSES PAID OR INCURRED	1	12	52 -	63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 50%)	2a	12	64 -	75	N
0032	AMOUNT FROM THE EMPLOYER	2b	12	76 -	87	N
0034	SUBTRACT LINE 2b FROM 2a	2c	12	88 -	99	N
0040	ORPHAN DEUGS CREDIT FROM PARTNERSHIPS, S CORPS., ESTATE OR TRUST	3	12	100 -	111	N
0050	ADD LINES 2c AND 3 (ESTATES AND TRUSTS GO TO LINE 5)	4	12	112 -	123	N
0060	AMOUNT ALLOCATED TO BENEFICIARIES OF ESTATE OR TRUST	5	12	124 -	135	N
0070	ESTATES OR TRUSTS: SUBTRACT LINE 5 FROM LINE 4	6	12	136 -	147	N
	RECORD TERMINUS CHARACTER		1	148 -	148	"#"

SECTION C FORM 8820 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4		1 - 4	1699
	START RECORD		4		5 - 8	*****
	SENTINEL					
0100	RECORD ID		6		9 - 14	Formbb"
0101	FORM NUMBER		6		15 - 20	"8820bb"
0102	PAGE NUMBER		5		21 - 25	"pg02b"
0103	EMPLOYER ID		9		26 - 34	N nnnnnnnn
0104	FILLER		1		35 - 35	Blank
0105	FORM OCCURRENCE NUMBER		7		36 - 42	N 000001 - 999999
0110	NAME OF ORPHAN DRUG	PT11A(B)	100		43 - 142	A/N
0120	DESIGNATION#	PT11A(C)	30		143 - 172	N
0130	DATE DRUG DESIGNATED	PT11A(D)	8		173 - 180	YYMMDD
0140	NAME OF ORPHAN DRUG	PT11B(B)	100		181 - 280	A/N
0150	DESIGNATION#	PT11B(C)	30		281 - 310	N
0160	DATE DRUG DESIGNATED	PT11B(D)	8		311 - 318	YYMMDD
0170	NAME OF ORPHAN DRUG	PT11C(B)	100		319 - 418	A/N
0180	DESIGNATION#	PT11C(C)	30		419 - 448	N
0190	DATE DRUG DESIGNATED	PT11C(D)	8		449 - 456	YYMMDD
0200	NAME OF ORPHAN DRUG	PT11D(B)	100		457 - 556	A/N
0210	DESIGNATION#	PT11D(C)	30		557 - 586	N
0220	DATE DRUG DESIGNATED	PT11D(D)	8		557 - 586	YYMMDD
0230	NAME OF ORPHAN DRUG	PT11E(B)	100		587 - 594	A/N
0240	DESIGNATION#	PT11E(C)	30		595 - 694	N
0250	DATE DRUG DESIGNATED	PT11E(D)	8		695 - 724	YYMMDD
0260	NAME OF ORPHAN DRUG	PT11F(B)	100		725 - 732	A/N
0270	DESIGNATION#	PT11F(C)	30		733 - 832	N
0280	DATE DRUG DESIGNATED	PT11F(D)	8		833 - 862	YYMMDD
0290	NAME OF ORPHAN DRUG	PT11G(B)	100		862 - 870	A/N
0300	DESIGNATION#	PT11G(C)	30		871 - 970	N
0310	DATE DRUG DESIGNATED	PT11G(D)	8		971 - 1000	YYMMDD
0320	NAME OF ORPHAN DRUG	PT11H(B)	100		1001 - 1008	A/N
0330	DESIGNATION#	PT11H(C)	30		1009 - 1138	N
0340	DATE DRUG DESIGNATED	PT11H(D)	8		1139 - 1146	YYMMDD

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0350	NAME OF ORPHAN DRUG	PT11I(B)	100	1147 - 1246	A/N
0360	DESIGNATION#	PT11I(C)	30	1227 - 1276	N
0370	DATE DRUG DESIGNATED	PT11I(D)	8	1277 - 1284	YYMMDD
0380	NAME OF ORPHAN DRUG	PT11J(B)	100	1285 - 1384	A/N
0390	DESIGNATION#	PT11J(C)	30	1385 - 1414	N
0400	DATE DRUG DESIGNATED	PT11J(D)	8	1415 - 1422	YYMMDD
0410	NAME OF ORPHAN DRUG	PT11K(B)	100	1423 - 1522	A/N
0420	DESIGNATION#	PT11K(C)	30	1523 - 1552	N
0430	DATE DRUG DESIGNATED	PT11K(D)	8	1553 - 1560	YYMMDD
0440	NAME OF ORPHAN DRUP	PT11L(B)	100	1561 - 1660	A/N
0450	DESIGNATION#	PT11L(C)	30	1661 - 1690	N
0460	DATE DRUG DESIGNATED	PT11L(D)	8	1691 - 1698	YYMMDD
	RECORD TERMINUS CHARACTER			1 1699 - 1699	"#"

SECTION C FORM 8824 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
		4	1 -	4	0341
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8824bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020	PT I 1	50	52 -	101	A/N OR BLANK
*0025	PT I	6	102 -	107	"STMbnn" OR BLANK
0030	PT I 2	50	108 -	157	A/N OR BLANK
*0035	PT I	6	158 -	163	"STMbnn" OR BLANK
0040	PT I 3	8	164 -	171	FORMAT: YYYYMMDD OR BLANK
0050	PT I 4	8	172 -	179	FORMAT: YYYYMMDD OR BLANK
0060	PT I 5	8	180 -	187	FORMAT: YYYYMMDD OR BLANK
0070	PT I 6	8	188 -	195	FORMAT: YYYYMMDD OR BLANK
0080	7	1	196 -	196	"X" OR BLANK
0100	7	1	197 -	197	"X" OR BLANK
0110	PT II 8	35	198 -	232	A/N
0115	PART II 8	15	233 -	247	A/N
0120	PT II 8	9	248 -	256	A/N OR "APPLD FOR"
0130	PT II 8	35	257 -	291	A/N

SECTION C FORM 8824 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	CITY	PT II 8	22	292 -	313	A/N
0150	STATE CODE	PT II 8	2	314 -	315	A/N
0160	ZIP CODE	PT II 8	12	316 -	327	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0180	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	328 -	328	"X" OR BLANK
0185	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	329 -	329	"X" OR BLANK
0190	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	330 -	330	"X" OR BLANK
0195	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	331 -	331	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332 -	332	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333 -	333	"X" OR BLANK
0215	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334 -	334	"X" OR BLANK
@0217	EXPLANATION	PT II 11	6	335 -	340	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	341 -	341	"#"

SECTION C FORM 8824 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0456
	START RECORD SENTINEL		4	5 -	8	*****
0222	RECORD ID		6	9 -	14	"FRMbbb"
0223	FORM NUMBER		6	15 -	20	"8824bb"
0224	PAGE NUMBER		5	21 -	25	"PG02b"
0226	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0227	FILLER		1	35 -	35	BLANK
0228	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	43 -	54	N
0240	ADJUSTED BASIS	PT III 13	12	55 -	66	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	67 -	78	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	79 -	90	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	91 -	102	N
0280	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	103 -	114	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	115 -	126	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	127 -	138	N
*0305	ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	139 -	144	"STMbnn" OR BLANK
0310	SMALLER OF LINES 15 OR 19	PT III 20	12	145 -	156	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	157 -	168	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	169 -	180	N
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	181 -	192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0345	ATTACH SUMMARY STATEMENT	PT III 23	6	193	- 198	"STMbnn" OR BLANK
0350	DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	199	- 210	N
0360	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	211	- 222	N
0380	CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	223	- 227	N
0390	DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	228	- 277	A/N OR BLANK
*0395	DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	278	- 283	"STMbnn" OR BLANK
0400	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	284	- 333	A/N OR BLANK
*0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	334	- 339	"STMbnn" OR BLANK
0410	DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	340	- 347	FORMAT: YYYYMMDD OR BLANK
0420	SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	348	- 359	N
0430	BASIS OF DIVESTED PROPERTY	PT IV 31	12	360	- 371	N
0440	REALIZED GAIN	PT IV 32	12	372	- 383	N
0450	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	384	- 395	N
0460	RECOGNIZED GAIN	PT IV 34	12	396	- 407	N
0470	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	408	- 419	N
0480	LINE 34 MINUS LINE 35	PT IV 36	12	420	- 431	N
0490	DEFERRED GAIN	PT IV 37	12	432	- 443	N
0500	BASIS OF REPLACEMENT PROPERTY	PT IV 38	12	444	- 455	N
	RECORD TERMINUS CHARACTER		1	456	- 456	"#"

SECTION C FORM 8829 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0707
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8829bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	NAME OF PROPRIETOR		35	43 -	77	A/N
0020	SSN OF PROPRIETOR		9	78 -	86	N
0030	BUSINESS USE SQUARE FEET	1	6	87 -	92	N
0040	TOTAL HOME SQUARE FEET	2	6	93 -	98	N
0050	BUSINESS SQUARE FEET PERCENT	3	6	99 -	104	N
0060	BUSINESS USE HOURS	4	4	105 -	108	N
0065	TOTAL HOURS AVAILABLE	5	4	109 -	112	N
0070	BUSINESS HOURS PERCENT	6	6	113 -	118	N
*0075	COMPUTATION ATTACHED	7	6	119 -	124	"STMbnn" OR BLANK
0080	BUSINESS PERCENTAGE	7	6	125 -	130	N
0090	TENTATIVE PROFIT/ LOSS SCHEDULE C	8	12	131 -	142	N
0100	CASUALTY LOSS DIRECT	9(a)	12	143 -	154	N
0110	CASUALTY LOSS INDIRECT	9(b)	12	155 -	166	N
0120	DEDUCTIBLE MORTGAGE INTEREST DIRECT	10(a)	12	167 -	178	N
0130	DEDUCTIBLE MORTGAGE INTEREST INDIRECT	10(b)	12	179 -	190	N
0140	REAL ESTATE TAXES DIRECT	11(a)	12	191 -	202	N
0150	REAL ESTATE TAXES INDIRECT	11(b)	12	203 -	214	N
0160	DIRECT DEDUCTED SUBTOTAL	12(a)	12	215 -	226	N
0170	INDIRECT DEDUCTED SUBTOTAL	12(b)	12	227 -	238	N
0180	ALLOWABLE INDIRECT DEDUCTED EXPENSES	13(b)	12	239 -	250	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	DEDUCTIBLE NET	14	12	251 -	262	N
0200	REDUCED PROFIT/LOSS	15	12	263 -	274	N
0210	NON-DEDUCTIBLE MORTGAGE INTEREST DIRECT	16 (a)	12	275 -	286	N
0220	NON-DEDUCTIBLE MORTGAGE INTEREST INDIRECT	16 (b)	12	287 -	298	N
0230	INSURANCE DIRECT	17 (a)	12	299 -	310	N
0240	INSURANCE INDIRECT	17 (b)	12	311 -	322	N
0245	RENT; DIRECT EXPENSE	18 (a)	12	323 -	334	N
0247	RENT; INDIRECT EXPENSE	18 (b)	12	335 -	346	N
0250	REPAIRS/MAINTENANCE DIRECT	19 (a)	12	347 -	358	N
0260	REPAIRS/MAINTENANCE INDIRECT	19 (b)	12	359 -	370	N
0270	UTILITIES DIRECT	20 (a)	12	371 -	382	N
0280	UTILITIES INDIRECT	20 (b)	12	383 -	394	N
0290	OTHER EXPENSES DIRECT	21 (a)	12	395 -	406	N
0300	OTHER EXPENSES INDIRECT	21 (b)	12	407 -	418	N
0310	DIRECT NON-DEDUCTED SUBTOTAL	22 (a)	12	419 -	430	N
0320	INDIRECT NON-DEDUCTED SUBTOTAL	22 (b)	12	431 -	442	N
0330	ALLOWABLE INDIRECT NON-DEDUCTED EXPENSES	23	12	443 -	454	N
0340	OPERATING EXPENSES CARRYOVER	24	12	455 -	466	N
0350	NON-DEDUCTIBLE NET	25	12	467 -	478	N
0360	ALLOWABLE OPERATING EXPENSES	26	12	479 -	490	N
0370	CASUALTY LOSS AND DEPRECIATION LIMIT	27	12	491 -	502	N
0380	EXCESS CASUALTY LOSSES	28 (b)	12	503 -	514	N
0390	HOME DEPRECIATION	29 (b)	12	515 -	526	N
0400	EXCESS CASUALTY LOSSES AND DEPRECIATION CARRYOVER	30 (b)	12	527 -	538	N
0410	CASUALTY LOSSES AND DEPRECIATION NET	31	12	539 -	550	N
0420	ALLOWABLE EXCESS CASUALTY LOSSES AND DEPRECIATION	32	12	551 -	562	N
0430	TOTAL ALLOWABLE EXPENSES	33	12	563 -	574	N
0440	FORM 4684 CASUALTY LOSS	34	12	575 -	586	N

SECTION C FORM 8829 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	----	-----
0450	SCHEDULE C ALLOWABLE EXPENSES	35	12	587	-	598	N
0460	HOME ADJUSTED BASIS OR FAIR MARKET VALUE	36	12	599	-	610	N
0470	LAND VALUE	37	12	611	-	622	N
0480	BUILDING BASIS	38	12	623	-	634	N
0490	BUSINESS BUILDING BASIS	39	12	635	-	646	N
0500	DEPRECIATION PERCENTAGE	40	6	647	-	652	N
0510	DEPRECIATION ALLOWABLE	41	12	653	-	664	N
+0515	"SEE ATTACHED" LITERAL	41	12	665	-	676	"SEE ATTACHED" OR BLANK
@0517	COMPUTATION SCHEDULE	41	6	677	-	682	"STMbnn" OR BLANK
0520	UNALLOWED OPERATING EXPENSES	42	12	683	-	694	N
0530	UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	43	12	695	-	706	N
	RECORD TERMINUS CHARACTER		1	707	-	707	"#"

SECTION C FORM 8864 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0250
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8864bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
*0008		6	43 -	48	"STMbnn" or BLANK
0010		9	49 -	57	NO ENTRY
0032	1a	6	58 -	63	N
0034	1c	12	64 -	75	N
0040	2a	6	76 -	81	N
0050	2c	12	82 -	93	N
0052	3a	6	94 -	99	N
0054	3c	12	100 -	111	N
0072	4a	6	112 -	117	N
0074	4c	12	118 -	129	N

SECTION C FORM 8864 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0080 AGRI-BIODIESEL MIX GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	5a	6	130	- 135	N
0090 AGRI-BIODIESEL MIX AMOUNT SEE TAX FORM FOR APPLICABLE PERIODS	5c	12	136	- 147	N
0092 RENEWABLE DIESEL MIX GAL, SEE TAX FORM FOR APPLICABLE PERIODS	6a	6	148	- 153	N
0094 RENEWABLE DIESEL MIX AMT, SEE TAX FORM FOR APPLICABLE PERIODS	6c	12	154	- 165	N
0096 QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS, SEE TAX FORM FOR APPLICABLE PERIODS	7a	6	166	- 171	N
0098 QUALIFIED AGRI-BIODIESEL PRODUCTION AMOUNT, SEE TAX FORM FOR APPLICABLE PERIODS	7c	12	172	- 183	N
0100 TOTAL OF ALL BIODIESEL FUEL AMOUNTS: ADD LINE 1-7	8	12	184	- 195	N
0110 FUEL CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, AND COOPERATIVES	9	12	196	- 207	N
0120 ADD LINES 8 AND 9	10	12	208	- 219	N
*0125 CREDIT DIVISION SCHEDULE	10	6	220	- 225	"STMbnn" or BLANK
0200 AMOUNT ALLOCATED TO BENEF. OF ESTATES, TRUSTS OR PATRONS OF A COOPERATIVE	11	12	226	- 237	N
0210 SUBTRACT LINE 11 FROM LINE 10 (ESTATE, TRUSTS AND COOPS. ONLY)	12	12	238	- 249	N
RECORD TERMINUS CHARACTER		1	250	- 250	"#"

SECTION C FORM 8874 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0571
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8874bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	RESERVED		9	43 -	51	NO ENTRY
0020	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-1	1(a)	35	52 -	86	A/N
0030	ADDRESS-1	1(a)	35	87 -	121	A/N
0040	CITY-1	1(a)	22	122 -	143	A/N
0050	STATE-1	1(a)	2	144 -	145	A/N
0060	ZIP CODE-1	1(a)	12	146 -	157	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070	EIN OR CDE-1	1(b)	9	158 -	166	N nnnnnnnnn
0080	DATE OF INITIAL INVESTMENT-1	1(c)	8	167 -	174	FORMAT: YYYYMMDD
0090	AMOUNT OF QUALIFIED EQUITY INVESTMENT-1	1(d)	12	175 -	186	N
0095	CREDIT RATE-1	1(e)	6	187 -	192	N
0100	CREDIT-1	1(f)	12	193 -	204	N
0110	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-2	1(a)	35	205 -	239	A/N
0120	ADDRESS-2	1(a)	35	240 -	274	A/N
0130	CITY-2	1(a)	22	275 -	296	A/N
0140	STATE-2	1(a)	2	297 -	298	A/N
0150	ZIP CODE-2	1(a)	12	299 -	310	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0160	EIN OF CDE-2	1(b)	9	311 -	319	N nnnnnnnnn
0170	DATE OF INITIAL INVESTMENT-2	1(c)	8	320 -	327	FORMAT: YYYYMMDD
0180	AMOUNT OF QUALIFIED EQUITY INVESTMENT-2	1(d)	12	328 -	339	N

SECTION C FORM 8874 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0185	CREDIT RATE-2	1(e)	6	340	- 345	N
0190	CREDIT-2	1(f)	12	346	- 357	N
0200	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-3	1(a)	35	358	- 392	A/N
0210	ADDRESS-3	1(a)	35	393	- 427	A/N
0220	CITY-3	1(a)	22	428	- 249	A/N
0230	STATE-3	1(a)	2	450	- 451	A/N
0240	ZIP CODE-3	1(a)	12	452	- 463	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	EIN OF CDE-3	1(b)	9	464	- 472	N nnnnnnnnn
0260	DATE OF INITIAL INVESTMENT-3	1(c)	8	473	- 480	FORMAT: YYYYMMDD
0270	AMOUNT OF QUALIFIED EQUITY INVESTMENT-3	1(d)	12	481	- 492	N
0275	CREDIT RATE-3	1(e)	6	493	- 498	N
0280	CREDIT-3	1(f)	12	499	- 510	N
*0305	ATTACHMENT - ADDT'L QUALIFIED EQUITY INVESTMENT	1	6	511	- 516	"STMbnn" OR BLANK
0320	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	1(f)	12	517	- 528	N OR BLANK
0340	NEW MARKETS CREDITS FROM PARTNERSHIPS OR S CORPS.	2	12	529	- 540	N
*0345	ATTACHMENT - ADDT'L NEW MARKETS CREDIT	2	6	541	- 546	"STMbnn" OR BLANK
0350	TOTAL AMOUNT FROM ATTACHMENT	2	12	547	- 558	N
0360	ADD AMOUNTS ON LINE 1, COL. (f) AND LINE 2	3	12	559	- 570	N
	RECORD TERMINUS CHARACTER		1	571	- 571	"#"

SECTION C FORM 8881 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0118
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8881bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	RESERVED		9	43 -	51	NO ENTRY
0020	QUALIFIED START-UP COSTS INCURRED	1	12	52 -	63	N
0030	ENTER ONE-HALF OF LINE 1	2	12	64 -	75	N
*0035	GROUP CREDIT - ATTACH STATEMENT	2	6	76 -	81	"STMbnn" or Blank
0040	CREDIT FOR SMALL EMPLOYER PENSION PLAN STARTUP COSTS FROM PARTNERSHIPS AND S CORPS	3	12	82 -	93	N
0050	ADD LINES 2 AND 3	4	12	94 -	105	N
0060	ENTER SMALLER OF LINE 4 OR \$500.	5	12	106 -	117	N
	RECORD TERMINUS CHARACTER		1	118 -	118	"#"

SECTION C FORM 8882 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	0160
		4	5	-	8	*****
0000		6	9	-	14	"FRMbbb"
0001		6	15	-	20	"8882bb"
0002		5	21	-	25	"PG01b"
0003		9	26	-	34	N nnnnnnnnn
0004		1	35	-	35	BLANK
0005		7	36	-	42	N 0000001
0010		9	43	-	51	NO ENTRY
0020	1	12	52	-	63	N
0030	2	12	64	-	75	N
0040	3	12	76	-	87	N
0050	4	12	88	-	99	N
0060	5	12	100	-	111	N
0070	6	12	112	-	123	N
0090	7	12	124	-	135	N
0150	8	12	136	-	147	N
0160	9	12	148	-	159	N
		1	160	-	160	"#"

SECTION C FORM 8886 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0609
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8886bb"
0002		5	21	25	"PG01b"
0003		9	26	34	N nnnnnnnnn
0004		1	35	35	BLANK
0005		7	36	42	N 0000001-0000010
0010		9	43	51	NO ENTRY
0011	A	4	52	55	N
0012	A	4	56	59	N
0013	B	6	60	65	A/N
0015	B	6	66	71	N
0016	B	1	72	72	NO ENTRY
0017	B	1	73	73	NO ENTRY
0018	C	1	74	74	"X" OR BLANK
0020	C	1	75	75	"X" OR BLANK
0030	1	35	76	110	A/N OR BLANK
0038	1b	4	111	114	N
*0039	1c	6	115	120	"STMbnn" OR BLANK
0040	1c	11	121	131	A/N OR BLANK
0042	1c	11	132	142	A/N OR BLANK
0044	1c	11	143	153	A/N OR BLANK
0046	1c	11	154	164	A/N OR BLANK
0048	1c	11	165	175	A/N OR BLANK
@0050	1c	6	176	181	"STMbnn" OR BLANK
0100	2a	1	182	182	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0110	CONFIDENTIAL TRANSACTION	2b	1	183	- 183	"X" OR BLANK
0120	TRANSACTION WITH CONTRACTUAL PROTECTION	2c	1	184	- 184	"X" OR BLANK
0130	LOSS TRANSACTION	2d	1	185	- 185	"X" OR BLANK
0150	TRANSACTION OF INTEREST	2e	1	186	- 186	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	187	- 221	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	222	- 227	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM 4	4	3	228	- 230	N
0230	TYPE OF ENTITY: PARTNERSHIP 1	5a	1	231	- 231	"X" OR BLANK
0240	TYPE OF ENTITY: S CORPORATION 1	5a	1	232	- 232	"X" OR BLANK
0250	TYPE OF ENTITY: TRUST 1	5a	1	233	- 233	"X" OR BLANK
0260	TYPE OF ENTITY: FOREIGN 1	5a	1	234	- 234	"X" OR BLANK
0270	NAME 1	5b	35	235	- 269	A/N OR BLANK
0280	EIN 1	5c	9	270	- 278	nnnnnnnnn
0290	DATE SCH K-1 REVD. 1	5d	8	279	- 286	YYYYMMDD or BLANK
0300	TYPE OF ENTITY: PARTNERSHIP 2	5a	1	287	- 287	"X" OR BLANK
0310	TYPE OF ENTITY: S CORPORATION 2	5a	1	288	- 288	"X" OR BLANK
0320	TYPE OF ENTITY: TRUST 2	5a	1	289	- 289	"X" OR BLANK
0330	TYPE OF ENTITY: FOREIGN 2	5a	1	290	- 290	"X" OR BLANK
0340	NAME 2	5b	35	291	- 325	A/N OR BLANK
0350	EIN 2	5c	9	326	- 334	nnnnnnnnn
0360	DATE SCH K-1 RECVD. 2	5d	8	335	- 342	YYYYMMDD or BLANK
*0365	ADDITIONAL LINE 5 INFO STATEMENT	5	6	343	- 348	STMbnn OR BLANK
0370	NAME	6a	35	349	- 383	A/N
0380	IDENTIFYING NUMBER	6a	9	384	- 392	nnnnnnnnn
0390	FEES PAID	6a	12	393	- 404	N
0400	STREET ADDRESS	6a	35	405	- 439	A/N
0410	CITY	6a	22	440	- 461	A
0420	STATE	6a	2	462	- 463	A
0430	ZIP CODE	6a	12	464	- 475	N OR nnnnnbbbbbb OR nnnnnnnnbbb OR BLANK

SECTION C FORM 8886 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440	NAME 2	6b	35	476 -	510	A/N
0450	IDENTIFYING NUMBER	6b	9	511 -	519	nnnnnnnnn
0460	FEES PAID	6b	12	520 -	531	N
0470	STREET ADDRESS	6b	35	532 -	566	A/N
0480	CITY	6b	22	567 -	588	A
0490	STATE	6b	2	589 -	590	A
0500	ZIP CODE	6b	12	591 -	602	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
*0505	ADDITIONAL LINE 6 TRANSACTIONS 6	6b	6	603 -	608	STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	609 -	609	"#"

SECTION C FORM 8886 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4		1456
	START RECORD SENTINEL		4	5 - 8		*****
0600	RECORD IDENTIFICATION		6	9 - 14		"FRMbbb"
0601	FORM NUMBER		6	15 - 20		"8886bb"
0602	PAGE NUMBER		5	21 - 25		"PG02b"
0603	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION (EIN)		9	26 - 34		N nnnnnnnnn
0604	FILLER		1	35 - 35		BLANK
0605	FORM OCCURRENCE NUMBER		7	36 - 42		N 0000001-9999999
0610	DEDUCTIONS	7a	1	43 - 43		X OR BLANK
0620	CAPITAL LOSS	7a	1	44 - 44		X OR BLANK
0630	ORDINARY LOSS	7a	1	45 - 45		X OR BLANK
0640	EXCLUSIONS FROM GROSS INCOME	7a	1	46 - 46		X OR BLANK
0650	NONRECOGNITION OF GAIN	7a	1	47 - 47		X OR BLANK
0660	ADJUSTMENTS TO BASIS	7a	1	48 - 48		X OR BLANK
0670	ABSENT OF ADJUSTMENTS	7a	1	49 - 49		X OR BLANK
0680	DEFERRAL	7a	1	50 - 50		X OR BLANK
0690	OTHER	7a	1	51 - 51		X OR BLANK
0700	TAX CREDITS	7a	1	52 - 52		X OR BLANK
0701	DESCRIPTION OF OTHER	7a	35	53 - 87		A/N OR BLANK
0710	DESCRIPTION OF FACTS 1	7b	70	88 - 157		A/N OR BLANK
0720	DESCRIPTION OF FACTS 2	7b	70	158 - 227		A/N OR BLANK
0730	DESCRIPTION OF FACTS 3	7b	70	228 - 297		A/N OR BLANK
0740	DESCRIPTION OF FACTS 4	7b	70	298 - 367		A/N OR BLANK
0750	DESCRIPTION OF FACTS 5	7b	70	368 - 437		A/N OR BLANK
0760	DESCRIPTION OF FACTS 6	7b	70	438 - 507		A/N OR BLANK
0770	DESCRIPTION OF FACTS 7	7b	70	508 - 577		A/N OR BLANK
*0775	ADDITIONAL DESCRIPTION	7b	6	578 - 583		STMnnn OR BLANK
0780	TYPE OF INDIVIDUAL OR ENTITY: TAX-EXEMPT	8a	1	584 - 584		"X" OR BLANK
0790	TYPE OF INDIVIDUAL OR ENTITY: FOREIGN	8a	1	585 - 585		"X" OR BLANK

SECTION C FORM 8886 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0800	TYPE OF INDIVIDUAL OR ENTITY: RELATED	8a	1	586 - 586		"X" OR BLANK
0810	NAME	8a	35	587 - 621		A/N OR BLANK
0820	IDENTIFYING NUMBER	8a	9	622 - 630		nnnnnnnnn
0830	ADDRESS	8a	35	631 - 665		A/N OR BLANK
0840	CITY	8a	22	666 - 687		A OR BLANK
0850	STATE	8a	2	688 - 689		A OR BLANK
0860	ZIP CODE	8a	12	690 - 701		N OR nnnnnbbbbbb OR Nnnnnnnnbbb or blank
0870	DESCRIPTION OF BENEFITS 1	8a	70	702 - 771		A/N OR BLANK
0880	DESCRIPTION OF BENEFITS 2	8a	70	772 - 841		A/N OR BLANK
0890	DESCRIPTION OF BENEFITS 3	8a	70	842 - 911		A/N OR BLANK
0900	DESCRIPTION OF BENEFITS 4	8a	70	912 - 981		A/N OR BLANK
0910	DESCRIPTION OF BENEFITS 5	8a	70	982 - 1051		A/N OR BLANK
0920	TYPE OF INDIVIDUAL OR ENTITY: TAX-EXEMPT	8b	1	1052 - 1052		X OR BLANK
0930	TYPE OF INDIVIDUAL OR ENTITY: FOREIGN	8b	1	1053 - 1053		X OR BLANK
0940	TYPE OF INDIVIDUAL OR ENTITY: RELATED	8b	1	1054 - 1054		X OR BLANK
0950	NAME	8b	35	1055 - 1089		A/N OR BLANK
0960	IDENTIFYING NUMBER	8b	9	1090 - 1098		nnnnnnnnn
0970	ADDRESS	8b	35	1099 - 1133		A/N OR BLANK
0980	CITY	8b	22	1134 - 1155		A OR BLANK
0990	STATE	8b	2	1156 - 1157		A OR BLANK
1000	ZIP CODE	8b	12	1158 - 1169		N OR nnnnnbbbbbb OR Nnnnnnnnbbb or blank
1010	DESCRIPTION OF BENEFITS 1	8b	70	1170 - 1239		A/N OR BLANK
1020	DESCRIPTION OF BENEFITS 2	8b	70	1240 - 1309		A/N OR BLANK
1030	DESCRIPTION OF BENEFITS 3	8b	70	1310 - 1379		A/N OR BLANK
1040	DESCRIPTION OF BENEFITS 4	8b	70	1380 - 1449		A/N OR BLANK
*1045	ADDITIONAL DESCRIPTION	8b	6	1450 - 1455		STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	1456 - 1456		"#"

SECTION C FORM 8896 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0166
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8896bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020	1	6	52 -	57	N
					LOW SULFUR DIESEL FUEL PRODUCED IN GALLONS
0030	2	12	58 -	69	N
					MULTIPLY LINE 1 BY RATE
0040	3	12	70 -	81	N
					QUALIFIED COSTS LIMITATION
0050	4	12	82 -	93	N
					PRIOR YEAR ALLOWABLE CREDIT
0060	5	12	94 -	105	N
					SUBTRACT LINE 4 FROM LINE 3
0070	6	12	106 -	117	N
					ENTER THE SMALLER OF LINE 5 OR LINE 2
0080	7	12	118 -	129	N
					LOW SULFUR DIESEL FUEL PRODUCTION CREDIT FROM PARTNERSHIPS, S CORPS., AND COOPERATIVES.
0090	8	12	130 -	141	N
					ADD LINES 6 AND 7
0200	9	12	142 -	153	N
					AMOUNT ALLOCATED TO PATRONS OF A COOPERATIVE
0210	10	12	154 -	165	N
					COOPERATIVES: SUBTRACT LINE 9 FROM 8
		1	166 -	166	"#"
					RECORD TERMINUS CHARACTER

SECTION C FORM 8886 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0609
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8886bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-0000010
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0011	STATEMENT NUMBER 1	A	4	52 -	55	N
0012	STATEMENT NUMBER 2	A	4	56 -	59	N
0013	TAX FORM NUMBER	B	6	60 -	65	A/N
0015	TAX YEAR	B	6	66 -	71	N
0016	AMENDED RETURN - YES	B	1	72 -	72	NO ENTRY
0017	AMENDED RETURN - NO	B	1	73 -	73	NO ENTRY
0018	INITIAL YEAR FILE INDICATOR	C	1	74 -	74	"X" OR BLANK
0020	PROTECTIVE DISCLOSURE INDICATOR	C	1	75 -	75	"X" OR BLANK
0030	REPORTABLE TRANSACTION NAME	1	35	76 -	110	A/N OR BLANK
0038	INITIAL YEAR PARTICIPATED	1b	4	111 -	114	N
*0039	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	6	115 -	120	"STMbnn" OR BLANK
0040	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	121 -	131	A/N OR BLANK
0042	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	132 -	142	A/N OR BLANK
0044	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	143 -	153	A/N OR BLANK
0046	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	154 -	164	A/N OR BLANK
0048	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	165 -	175	A/N OR BLANK
@0050	OVERFLOW FOR MORE THAN 5 REGISTRATION NUMBERS	1c	6	176 -	181	"STMbnn" OR BLANK
0100	LISTED TRANSACTION	2a	1	182 -	182	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0110	CONFIDENTIAL TRANSACTION	2b	1	183	- 183	"X" OR BLANK
0120	TRANSACTION WITH CONTRACTUAL PROTECTION	2c	1	184	- 184	"X" OR BLANK
0130	LOSS TRANSACTION	2d	1	185	- 185	"X" OR BLANK
0150	TRANSACTION OF INTEREST	2e	1	186	- 186	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	187	- 221	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	222	- 227	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM 4	4	3	228	- 230	N
0230	TYPE OF ENTITY: PARTNERSHIP 1	5a	1	231	- 231	"X" OR BLANK
0240	TYPE OF ENTITY: S CORPORATION 1	5a	1	232	- 232	"X" OR BLANK
0250	TYPE OF ENTITY: TRUST 1	5a	1	233	- 233	"X" OR BLANK
0260	TYPE OF ENTITY: FOREIGN 1	5a	1	234	- 234	"X" OR BLANK
0270	NAME 1	5b	35	235	- 269	A/N OR BLANK
0280	EIN 1	5c	9	270	- 278	nnnnnnnnn
0290	DATE SCH K-1 REVD. 1	5d	8	279	- 286	YYYYMMDD or BLANK
0300	TYPE OF ENTITY: PARTNERSHIP 2	5a	1	287	- 287	"X" OR BLANK
0310	TYPE OF ENTITY: S CORPORATION 2	5a	1	288	- 288	"X" OR BLANK
0320	TYPE OF ENTITY: TRUST 2	5a	1	289	- 289	"X" OR BLANK
0330	TYPE OF ENTITY: FOREIGN 2	5a	1	290	- 290	"X" OR BLANK
0340	NAME 2	5b	35	291	- 325	A/N OR BLANK
0350	EIN 2	5c	9	326	- 334	nnnnnnnnn
0360	DATE SCH K-1 RECVD. 2	5d	8	335	- 342	YYYYMMDD or BLANK
*0365	ADDITIONAL LINE 5 INFO STATEMENT	5	6	343	- 348	STMbnn OR BLANK
0370	NAME	6a	35	349	- 383	A/N
0380	IDENTIFYING NUMBER	6a	9	384	- 392	nnnnnnnnn
0390	FEES PAID	6a	12	393	- 404	N
0400	STREET ADDRESS	6a	35	405	- 439	A/N
0410	CITY	6a	22	440	- 461	A
0420	STATE	6a	2	462	- 463	A
0430	ZIP CODE	6a	12	464	- 475	N OR nnnnnbbbbbb OR nnnnnnnnbbb OR BLANK

SECTION C FORM 8886 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440	NAME 2	6b	35	476 - 510	A/N	
0450	IDENTIFYING NUMBER	6b	9	511 - 519	nnnnnnnnn	
0460	FEES PAID	6b	12	520 - 531	N	
0470	STREET ADDRESS	6b	35	532 - 566	A/N	
0480	CITY	6b	22	567 - 588	A	
0490	STATE	6b	2	589 - 590	A	
0500	ZIP CODE	6b	12	591 - 602	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK	
*0505	ADDITIONAL LINE 6 TRANSACTIONS 6	6b	6	603 - 608	STMnnn OR BLANK	
	RECORD TERMINUS CHARACTER		1	609 - 609	"#"	

SECTION C FORM 8896 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0166
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8896bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020	1	6	52 -	57	N
0030	2	12	58 -	69	N
0040	3	12	70 -	81	N
0050	4	12	82 -	93	N
0060	5	12	94 -	105	N
0070	6	12	106 -	117	N
0080	7	12	118 -	129	N
0090	8	12	130 -	141	N
0200	9	12	142 -	153	N
0210	10	12	154 -	165	N
		1	166 -	166	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 - 4	0493
T RECORD SENTINEL		4	5 - 8	VALUE "*****"
0000 RECORD ID		6	9 - 14	"FRMbbb"
0001 FORM NUMBER		6	15 - 20	"8938bb"
0002 PAGE NUMBER		5	21-25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26-34	N
0004 FILLER		1	35-35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36-42	N (0000001-0000008)
0008 ATTACHED ADDITIONAL SHEETS		1	43-43	"X" OR BLANK
0010 NAME(S) SHOWN ON		35	44-78	AN, ALLOWABLE RETURN SPECIAL CHARACTERS ARE SPACE, LESS THEN (<), HYPHEN (-) OR AMPERSAND (&) OR BLANK
0020 IDENTIFYING NUMBER		9	79-87	A/N
0030 NUMBER, STREET AND ROOM OR SUITE NO.		35	88-122	A/N
0040 CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY		35	123-157	A/N
0050 TAX YEAR BEGINNING		8	158-165	YYYYMMDD
0060 TAX YEAR ENDING		8	166-173	YYYYMMDD
0070 SPECIFIED INDIVIDUAL-MARRIED FILING JOINTLY	A(1)	1	174-174	"X" OR BLANK
0080 SPECIFIED INDIVIDUAL-OTHER INDIVIDUAL	A(2)	1	175-175	"X" OR BLANK
0090 SPECIFIED DOMESTIC ENTITY - PARTNERSHIP	B(1)	1	176-176	"X" OR BLANK
0100 SPECIFIED DOMESTIC ENTITY - CORPORATION	B(2)	1	177-177	"X" OR BLANK
0110 SPECIFIED DOMESTIC ENTITY - TRUST	B(3)	1	178-178	"X" OR BLANK
0120 SPECIFIED DOMESTIC ENTITY - ESTATE	B(4)	1	179-179	"X" OR BLANK
0130 ORIGINAL, AMENDED, OR SUPPLEMENTAL FORM	--	1	180-180	"X" OR BLANK
0140 TYPE OF ACCOUNT DEPOSIT	1	1	181-181	"X" OR BLANK
0150 TYPE OF ACCOUNT CUSTODIAL	1	1	182-182	"X" OR BLANK
0160 ACCOUNT NUMBER OR OTHER DESIGNATION	2	22	183-204	"N" OR BLANK

SECTION C FORM 8938 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	ACCT. OPENED DURING TAX YEAR	PTI 3a	1 205-205	"X" OR BLANK
0180	ACCT. CLOSED DURING TAX YEAR	PTI 3b	1 206-206	"X" OR BLANK
0190	ACCT. JOINTLY OWNED WITH SPOUSE	PTI 3c	1 207-207	"X" OR BLANK
0200	NO TAX ITEM REPORTED IN PART III WITH RESPECT TO THIS ACCOUNT	PTI 3d	1 208-208	"X" OR BLANK
0210	MAXIMUM VALUE OF ACCOUNT DURING TAX YEAR	4	12 209-220	"N"
0220	FOREIGN CURRENCY RATE USED FOR CONVERSION - Yes	5	1 221-221	"X" OR BLANK
0225	FOREIGN CURRENCY RATE USED FOR CONVERSION - No	5	1 222-222	"X" OR BLANK
0230	FOREIGN CURRENCY ACCOUNT MAINTAINED	6(1)	35 223-257	A/N
0240	FOREIGN CURRENCY EXCHANGE RATE	6(2)	6 258-263	R RATIO (PERCENTAGE)
0250	SOURCE OF EXCHANGE RATE	6(3)	35 264-298	A/N
0260	NAME OF FINANCIAL	7	35 299-333	A/N
0270	NUMBER, STREET, AND	8	35 334-368	A/N
0280	CITY OR TOWN, PROVINCE 1(G) POSTAL CODE	9	35 369-403	A/N
*0285	ADDITIONAL INFORMATION SHEET	PTII 1	6 404-409	STMBNN
0310	DESCRIPTION OF ASSET	1	25 410-434	A/N
0320	IDENITIFYING NUMBER OR OTHER DESIGNATION	2	22 435-456	A/N
0330	DATE ASSET ACQUIRED	3 (a)	8 457-464	FORMAT: YYYYMMDD OR BLANK
0340	DATE ASSET DISPOSED	3 (b)	8 465-472	FORMAT: YYYYMMDD OR BLANK
0350	ASSET JOINTLY HELD	3 (c)	1 473-473	"X" OR BLANK
0360	NO TAX ITEM REPORTED IN PART III	3 (d)	1 474-474	"X" OR BLANK
0370	MAXIMUM VALUE OF ASSET: 0-\$50,000	4 (a)	1 475-475	"X" OR BLANK
0380	MAXIMUM VALUE OF ASSET: \$50,001-\$100,000	4 (b)	1 476-476	"X" OR BLANK
0390	MAXIMUM VALUE OF ASSET: \$100,001-\$150,000	4 (c)	1 477-477	"X" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0400	4 (d)	1	478-478	"X" OR BLANK MAXIMUM VALUE OF ACCOUNT: \$150,001-\$200,000
0405	4 (e)	12	479-490	N VALUE GREATER THAN \$200,000
0410	5	1	491-491	"X" OR BLANK FOREIGN CURRENCY EXCHANGE RATE USED - YES
0415	5	1	492-492	"X" OR BLANK FOREIGN CURRENCY EXCHANGE RATE USED - NO
		1	493-493	VALUE "#" RECORD TERMINUS CHARACTER

SECTION C FORM 8938 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
		4	1-4	1222
		4	5-8	VALUE "*****"
0420		6	9-14	"FRMbbb"
0421		6	15-20	"8938bb"
0422		5	21-25	"PG02b"
0423		9	26-34	N
0424		1	35-35	BLANK
0425		7	36-42	N (0000001-0000008)
0430	6 (1)	35	43-77	A/N
				FOREIGN CURRENCY IN WHICH ASSET IS DENOMINATED
0440	6 (2)	6	78-83	R RATIO (PERCENTAGE)
				FOREIGN CURRENCY EXCHANGERATE
0450	6 (3)	25	84-108	A/N
				SOURCE OF EXCHANGE RATE IF NOT US TREASURY
0460	7 (a)	35	109-143	A/N
				NAME OF FOREIGN ENTITY
0470	7 (b) 1	1	144-144	"X" OR BLANK
				TYPE OF FOREIGN ENTITY - PARTNERSHIP
0480	7 (b) 2	1	145-145	"X" OR BLANK
				TYPE OF FOREIGN ENTITY - CORPORATION
0490	7 (b) 3	1	146-146	"X" OR BLANK
				TYPE OF FOREIGN ENTITY - TRUST
0500	7 (b) 4	1	147-147	"X" OR BLANK
				TYPE OF FOREIGN ENTITY - ESTATE
0510	7 (c)	1	148-148	"X" OR BLANK
				FOREIGN ENTITY PFIC
0520	7 (d)	35	149-183	A/N
				NUMBER, STREET AND ROOM OR SUITE NO.
0530	7 (e)	35	184-218	A/N
				CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY
0540	8 (a)	35	219-253	A/N
				NAME OF ISSUER OR COUNTERPARTY

SECTION C FORM 8938 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0550	INFO FOR ISSUER	8 (a)	1	254-254	"X" OR BLANK
0560	INFO FOR COUNTERPARTY	8 (a)	1	255-255	"X" OR BLANK
0570	TYPE OF ISSUER INDIVIDUAL	8 (b) 1	1	256-256	"X" OR BLANK
0580	TYPE OF ISSUER PARTNERSHIP	8 (b) 2	1	257-257	"X" OR BLANK
0590	TYPE OF ISSUER CORPORATION	8 (b) 3	1	258-258	"X" OR BLANK
0600	TYPE OF ISSUER TRUST	8 (b) 4	1	259-259	"X" OR BLANK
0610	TYPE OF ISSUER ESTATE	8 (b) 5	1	260-260	"X" OR BLANK
0620	TYPE OF ISSUER OR COUNTERPARTY U.S. PERSON	8 (c)	1	261-261	"X" OR BLANK
0625	TYPE OF ISSUER OR COUNTERPARTY FOREIGN PERSON	8 (c)	1	262-262	"X OR BLANK
0630	NUMBER, STREET AND ROOM OR SUITE NO.	8 (d)	35	263-297	A/N
0640	CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY	8 (e)	35	298-332	A/N
0650	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/AMOUNT	PTIII (1) (A)	12	333-344	N
0660	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/FORM/LINE WHERE REPORTED	PTIII (1) (A)	25	345-369	A/N
0670	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS INTEREST/SCHEDULE/LINE WHERE REPORTED	PTIII (1) (A)	25	370-394	A/N
0680	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVIDENDS/AMOUNT	PTIII (1) (B)	12	395-406	N
0690	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVDENDS/FORM/LINE WHERE REPORTED	PTIII (1) (B)	25	407-431	A/N
0700	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DIVDENDS SCHEDULE/LINE WHERE REPORTED	PTIII (1) (B)	25	432-456	A/N
0710	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS ROYALTIES	PTIII (1) (C)	12	457-468	N

SECTION C FORM 8938 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0720	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS ROYALTIES/ FORM/LINE WHERE REPORTED	PTIII (1) (C)	25	469-493	A/N
0730	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS ROYALTIES /SCHEDULE/LINE WHERE REPORTED	PTIII (1) (C)	25	494-518	A/N
0740	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS OTHER INCOME	PTIII (1) (D)	12	519-530	N
0750	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS OTHER INCOME/FORM/LINE WHERE REPORTED	PTIII (1) (D)	25	531-555	A/N
0760	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS OTHER INCOME/SCHEDULE/LINE WHERE REPORTED	PTIII (1) (D)	25	556-580	A/N
0770	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS GAINS (LOSSES)	PTIII (1) (E)	12	581-592	N
0780	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS GAINS (LOSSES)/FORM/LINE WHERE REPORTED	PTIII (1) (E)	25	593-617	A/N
0790	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS GAINS (LOSSES)/SCHEDULE/LINE WHERE REPORTED	PTIII (1) (E)	25	618-642	A/N
0800	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DEDUCTIONS	PTIII (1) (F)	12	643-654	N
0810	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DEDUCTIONS/FORM/LINE WHERE REPORTED	PTIII (1) (F)	25	655-679	A/N
0820	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS DEDUCTIONS/SCHEDULE/LINE WHERE REPORTED	PTIII (1) (F)	25	680-704	A/N
0830	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS CREDITS	PTIII (1) (G)	12	705-716	N
0840	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS CREDITS/FORM/LINE WHERE REPORTED	PTIII (1) (G)	25	717-741	A/N
0850	FOREIGN DEPOSIT/ CUSTIODAL ACCOUNTS CREDITS/SCHEDULE/LINE WHERE REPORTED	PTIII (1) (G)	25	742-766	A/N
0860	OTHER FOREIGN ASSETS INTEREST	PTIII (2) (A)	12	767-778	N

SECTION C FORM 8938 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0870	OTHER FOREIGN ASSETS INTEREST/FORM/LINE WHERE REPORTED	PTIII (2) (A)	25	767-778	A/N
0880	OTHER FOREIGN ASSETS INTEREST/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (A)	25	779-803	A/N
0890	OTHER FOREIGN ASSETS DIVIDENDS	PTIII (2) (B)	12	804-828	N
0900	OTHER FOREIGN ASSETS DIVIDENDS/FORM/LINE WHERE REPORTED	PTIII (2) (B)	25	829-840	A/N
0910	OTHER FOREIGN ASSETS DIVIDENDS/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (B)	25	841-865	A/N
0920	OTHER FOREIGN ASSETS ROYALTIES	PTIII (2) (C)	12	866-890	N
0930	OTHER FOREIGN ASSETS ROYALTIES/FORM/LINE WHERE REPORTED	PTIII (2) (C)	25	891-902	A/N
0940	OTHER FOREIGN ASSETS ROYALTIES/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (C)	25	903-927	A/N
0950	OTHER FOREIGN ASSETS OTHER INCOME	PTIII (2) (D)	12	928-952	N
0960	OTHER FOREIGN ASSETS OTHER INCOME/FORM/LINE WHERE REPORTED	PTIII (2) (D)	25	953-964	A/N
0970	OTHER FOREIGN ASSETS OTHER INCOME/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (D)	25	965-989	A/N
0980	OTHER FOREIGN ASSETS GAINS (LOSSES)	PTIII (2) (E)	12	990-1014	N
0990	OTHER FOREIGN ASSETS GAINS (LOSSES)/FORM/LINE WHERE REPORTED	PTIII (2) (E)	25	1015-1026	A/N
1000	OTHER FOREIGN ASSETS GAINS (LOSSES)/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (E)	25	1027-1051	A/N
1010	OTHER FOREIGN ASSETS DEDUCTIONS	PTIII (2) (F)	12	1052-1076	N
1020	OTHER FOREIGN ASSETS DEDUCTIONS/FORM/LINE WHERE REPORTED	PTIII (2) (F)	25	1077-1088	A/N
1030	OTHER FOREIGN ASSETS DEDUCTIONS/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (F)	25	1089-1138	A/N
1040	OTHER FOREIGN ASSETS CREDITS	PTIII (2) (G)	12	1139-1150	N

SECTION C FORM 8938 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1050	OTHER FOREIGN ASSETS CREDITS/FORM/LINE WHERE REPORTED	PTIII (2) (G)	25	1151 -	1175	A/N
1060	OTHER FOREIGN ASSETS CREDITS/SCHEDULE/LINE WHERE REPORTED	PTIII (2) (G)	25	1176 -	1200	A/N
1070	FORM 3520	PTIV	1	1201 -	1201	"X" OR BLANK
1080	NUMBER OF FORMS 3520	PTIV	2	1202 -	1203	N
1090	FORM 3520A	PTIV	1	1204 -	1204	"X" OR BLANK
1100	NUMBER OF FORMS 3520A	PTIV	2	1205 -	1206	N
1110	FORM 5471	PTIV	1	1207 -	1207	"X" OR BLANK
1120	NUMBER OF FORMS 5471	PTIV	2	1208 -	1209	N
1130	FORM 8621	PTIV	1	1210 -	1210	"X" OR BLANK
1140	NUMBER OF FORMS 8621	PTIV	2	1211 -	1212	N
1150	FORM 8865	PTIV	1	1213 -	1213	"X" OR BLANK
1160	NUMBER OF FORMS 8865	PTIV	2	1214 -	1215	N
*1170	ADDITIONAL INFORMATIONAL SHEETS		6	1216 -	1221	STMbNN
	RECORD TERMINUS CHARACTER		1	1222 -	1222	"#"

SECTION C FORM 8941 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4		260
	START RECORD SENTINEL		4	5 - 8		*****
0000	RECORD ID		6	9 - 14		"FORMbb"
0001	TYPE		6	15 - 20		"8941bb"
0002	PAGE NUMBER		5	21 - 25		"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34		N nnnnnnnnn
0004	FILLER		1	35 - 35		BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42		N 0000008
0010	IDENTIFYING NUMBER OF TAXPAYER -SECONDARY		9	43 - 51		NO ENTRY
0020	NUMBER OF EMPLOYEES EMPLOYED DURING TAX YEAR	1a	4	52 - 55		N
0030	NUMBER OF FULL-TIME EQUIV. EMPLOYEES	2	4	56 - 59		N
0040	AVERAGE ANNUAL WAGES PAID	3	12	60 - 71		N
0050	PREMIUMS PAID	4	12	72 - 83		N
0060	PREMIUMS POTENTIALLY PAID	5	12	84 - 95		N
0070	SMALLER OF LINE 4 OR LINE 5	6	12	96 - 107		N
0080	MULTIPLY LINE 6 BY APPLICABLE %	7	12	108 - 119		N
0090	IF LINE 2 IS 10 OR LESS, ENTER AMOUNT FROM LINE 7, OTHERWISE SEE INSTRUCTIONS	8	12	120 - 131		N
0130	AMOUNT FROM LINE 8 IF LINE 3 EQUALS 25000 OR LESS	9	12	132 - 143		N
0170	TOTAL AMOUNT OF STATE PREMIUM SUBSIDIES PAID	10	12	144 - 155		N
0180	SUBTRACT LINE 10 FROM LINE 4	11	12	156 - 167		N
0190	SMALLER OF LINE 9 OR LINE 11	12	12	168 - 179		N
0200	NUMBER OF EMPLOYEES ON LINE 1 FOR WHICH YOU PAID PREMIUMS	13	4	180 - 183		N
0210	NUMBER OF FULL-TIME EQUIV. EMPLOYEES	14	4	184 - 187		N
0220	PREMIUM CREDIT FROM FLOW-THRU ENTITIES	15	12	188 - 199		N
0230	ADD LINES 12 AND 15	16	12	200 - 211		N

SECTION C FORM 8941 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290		17	12	212 - 223	N
AMOUNT ALLOCATED TO BENEFICIARY OF ESTATE OR TRUST OR PATRONS OF COOP.					
0300		18	12	224 - 235	N
SUBTRACT LINE 17 FROM LINE 16					
0310		19	12	236 - 247	NO ENTRY
AMOUNT PAID IN 2011 FOR PAYROLL TAXES					
0320		20	12	248 - 259	NO ENTRY
SMALLER OF LINE 16 OR LINE 19					
			1	260 - 260	"#"
RECORD TERMINUS CHARACTER					

SECTION C STATEMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0136
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"STMbnn" nn = 01-96 (OTHERS) 97 FOR SCH D 98 FOR SCH J 99 FOR SCH K1
0001	RESERVED		6	15 -	20	BLANK
0002	PAGE NUMBER		5	21 -	25	"PGn nb" nn = 01-99
0003	EIN		9	26 -	34	N nnnnnnnnn
0004	FILLER		8	35 -	42	BLANK
0010	LINE NUMBER		5	43 -	47	"LNn nb" nn = 01-50
0020	SCHEDULE K OR J SEQUENCE NUMBER		7	48 -	54	MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 IF SCHEDULE K OR J
0030	FILLER		1	55 -	55	BLANK
0040	DATA RECORD ***FIELD #040 IS FOR ALL STATEMENTS		80	56 -	135	SEE SEC. 3.05
	RECORD TERMINUS CHARACTER		1	136 -	136	"#"

SECTION C PREPARER NOTE

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	4043
		4	5	-	8	*****
0000		6	9	-	14	"NTEbbb"
0001		6	15	-	20	BLANK
0002		5	21	-	25	"PGn nb " (nn=01-20)
0003		9	26	-	34	N
0004		4	35	-	38	BLANK
0005		4	39	-	42	N 0001 - 4000
0006		1-4000	43	-	4042	ALL CHARACTERS EXCEPT THE ASTERISK "*" AND BRACKETS "["OR"]"
		1	4043	-	4043	"#"

SECTION C ELECTION EXPLANATION

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	4043
		4	5	-	8	*****
0000		6	9	-	14	"ELCbbb"
0001		6	15	-	20	BLANK
0002		5	21	-	25	"PGnbn" (nn=01-20)
0003		9	26	-	34	N
0004		4	35	-	38	BLANK
0005		4	39	-	42	N 0001 - 4000
0006		1-4000	43	-	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERISK "*" AND BRACKETS "["OR"]"
		1	4043	-	4043	"#"

SECTION C REGULATORY EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	4043
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"REGbbb"
0001	RESERVED		6	15 -	20	BLANK
0002	PAGE NUMBER		5	21 -	25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004	FILLER		4	35 -	38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 -	42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 -	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERISK "*" AND BRACKETS "[OR]"
	RECORD TERMINUS CHARACTER		1	4043 -	4043	"#"

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0757
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"SUMbbb"
0005	CLIENT IDENTIFICATION		3	15	17	A/N
0006	FILLER		8	18	25	BLANK
0007	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST EIN)		9	26	34	N nnnnnnnnn
0009	FILLER		8	35	42	BLANK
0010	RESERVED		9	43	51	BLANK
0030	FILLER		1	52	52	BLANK
0040	TRUST OR ESTATE BANK ACCOUNT NUMBER		17	53	69	A/N OR BLANK
0050	TRANSMITTER'S NAME		35	70	104	A/N
0060	TRANSMITTER'S EIN (FIELD #0020 ON TRANS RECORD) SEE PART II		9	105	113	N
0070	PREPARER'S SELF-EMPLOYMENT INDICATOR		1	114	114	"X" OR BLANK
0080	PREPARER'S FIRM EIN (FIELD #0870 ON FORM 1041)		9	115	123	N OR BLANK
0090	PREPARER'S FIRM NAME		35	124	158	A/N OR BLANK
0100	FIRM/FILER CITY		22	159	180	A/N OR BLANK
0110	FIRM/FILER STATE (ABBR.)		2	181	182	A/N OR BLANK
0120	FIRM/FILER ZIP CODE		12	183	194	N OR nnnnnbbbbbb OR nnnnnnnnbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		7	195	201	RANGE : (0000003-9999999)
0140	NUMBER OF FORM RECORDS		7	202	208	N
	NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.					
0150	NUMBER OF FORMS 1116 PAGE 1		7	209	215	RANGE : 0000000-9999999)
0160	NUMBER OF FORMS 1116 PAGE 2		7	216	222	RANGE: (0000000-9999999)
0170	NUMBER OF FORMS 2210 PAGE 1		1	223	223	RANGE: 0-1
0180	NUMBER OF FORMS 2210 PAGE 2		1	224	224	RANGE: 0-1
0190	NUMBER OF FORMS 2210 PAGE 3		1	225	225	RANGE: 0-1

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0192	NUMBER OF FORMS 2210 PAGE 4		1	226	- 226	RANGE: 0-1
0194	NUMBER OF FORMS 2210F PAGE 1		1	227	- 227	RANGE: 0-1
0195	RESERVE		1	228	- 228	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1		7	229	- 235	RANGE: (0000000-9999999)
0197	NUMBER OF FORMS 3468 PAGE 1		1	236	- 236	RANGE: 0-1
0198	NUMBER OF FORMS 3468 PAGE 2		1	237	- 237	RANGE: 0-1
0199	NUMBER OF FORMS 3468 PAGE 3		1	238	- 238	RANGE: 0-1
0200	NUMBER OF FORMS 3800 PAGE 1		1	239	- 239	RANGE: 0-1
0201	NUMBER OF FORMS 3800 PAGE 2		1	240	- 240	RANGE: 0-1
0202	NUMBER OF FORMS 3800 PAGE 3		7	241	- 247	RANGE: (0000000-9999999)
0204	NUMBER OF FORMS 4136 PAGE 1		1	248	- 248	RANGE: 0-1
0205	NUMBER OF FORMS 4136 PAGE 2		1	249	- 249	RANGE: 0-1
0206	NUMBER OF FORMS 4136 PAGE 3		1	250	- 250	RANGE: 0-1
0207	NUMBER OF FORMS 4136 PAGE 4		1	251	- 251	RANGE: 0-1
0210	NUMBER OF FORMS 4255 PAGE 1		7	252	- 258	RANGE: (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1		7	259	- 265	RANGE: (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	266	- 272	RANGE: (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	273	- 279	RANGE: (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	280	- 286	RANGE: (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	287	- 287	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	288	- 288	RANGE: 0-1
0275	RESERVED		7	289	- 295	NO ENTRY
0280	NUMBER OF FORMS 4952 PAGE 1		1	296	- 296	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1		1	297	- 297	RANGE: 0-1
0284	NUMBER OF FORMS 4972 PAGE 1		7	298	- 304	RANGE: (0000000-9999999)
0286	NUMBER OF FORMS 5884 PAGE 1		1	305	- 305	RANGE: 0-1
0288	NUMBER OF FORMS 5884-B PAGE 1		7	306	- 312	RANGE: (0000000-0000001)
0289	NUMBER OF FORMS 5884-B PAGE 2		7	313	- 319	RANGE: (0000000-9999999)
0290	NUMBER OF FORMS 6198 PAGE 1		7	320	- 326	RANGE: (0000000-9999999)
0293	NUMBER OF FORMS 6781 PAGE 1		7	327	- 333	RANGE: (0000000-9999999)

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0295	NUMBER OF FORMS 6252 PAGE 1		7	334	- 340	RANGE: (0000000-9999999)
0296	NUMBER OF FORMS 6478 PAGE 1		1	341	- 341	RANGE: 0-1
0297	NUMBER OF FORMS 6765 PAGE 1		1	342	- 342	RANGE: 0-1
0298	NUMBER OF FORMS 6765 PAGE 2		1	343	- 343	RANGE: 0-1
0299	NUMBER OF FORMS 8082 PAGE 1		7	344	- 350	RANGE: (0000000-9999999)
0300	NUMBER OF FORMS 8082 PAGE 2		7	351	- 357	RANGE: (0000000-9999999)
0303	RESERVED		7	358	- 364	NO ENTRY
0304	NUMBER OF FORMS 8275 PAGE 1		7	365	- 371	RANGE: (0000000-9999999)
0305	NUMBER OF FORMS 8275 PAGE 2		7	372	- 378	RANGE: (0000000-9999999)
0306	NUMBER OF FORMS 8275-R PAGE 1		7	379	- 385	RANGE: (0000000-9999999)
0307	NUMBER OF FORMS 8275-R PAGE 2		7	386	- 392	RANGE: (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	393	- 393	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2		1	394	- 394	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3		1	395	- 395	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	396	- 396	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	397	- 397	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1		1	398	- 398	RANGE: 0-1
0332	RESERVED		7	399	- 405	
0335	NUMBER OF FORMS 8609A, PAGE 1		7	406	- 412	RANGE: (0000000-9999999)
0337	NUMBER OF FORMS 8864 PAGE 1		7	413	- 419	RANGE: (0000000-9999999)
0338	NUMBER OF FORMS 8874 PAGE 1		7	420	- 426	RANGE: (0000000-9999999)
0339	NUMBER OF FORMS 8881 PAGE 1		7	427	- 433	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1		1	434	- 434	RANGE: 0-1
0341	NUMBER OF FORMS 8801 PAGE 2		1	435	- 435	RANGE: 0-1
0342	NUMBER OF FORMS 8801 PAGE 3		1	436	- 436	RANGE: 0-1
0343	NUMBER OF FORMS 8801 PAGE 4		1	437	- 437	RANGE: 0-1
0344	NUMBER OF FORMS 8820 PAGE 1		1	438	- 438	RANGE: 0-1
0345	NUMBER OF FORMS 8820 PAGE 2		7	439	- 445	RANGE: (00000000-9999999)

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0347	NUMBER OF FORMS 8882 PAGE 1		7	446	- 452	RANGE: (0000000-9999999)
0348	NUMBER OF FORMS 8896 PAGE 1		7	453	- 459	RANGE: (0000000-9999999)
0350	NUMBER OF FORMS 8824 PAGE 1		7	460	- 466	RANGE: (0000000-9999999)
0351	NUMBER OF FORMS 8824 PAGE 2		7	467	- 473	RANGE: (0000000-9999999)
0352	NUMBER OF FORMS 8938 PAGE 1		1	474	- 474	RANGE: 0-8
0353	NUMBER OF FORMS 8938 PAGE 2		1	475	- 475	RANGE: 0-8
0356	NUMBER OF FORMS 8829 PAGE 1		7	476	- 482	RANGE: (0000000-9999999)
0357	NUMBER OF FORMS 8886 PAGE 1		2	483	- 484	RANGE: 00-10
0358	NUMBER OF FORMS 8886 PAGE 2		2	485	- 486	RANGE: 00-10
0359	NUMBER OF FORMS 8941 PAGE 1		1	487	- 487	RANGE: 0-1
0360	RESERVED		1	488	- 488	NO ENTRY
0362	NUMBER OF PAYMENT RECORDS		1	489	- 489	RANGE: 0-1
0363	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	490	- 496	RANGE: (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	497	- 503	RANGE: (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	504	- 510	RANGE: (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	511	- 517	RANGE: (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	518	- 518	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	519	- 519	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	520	- 526	RANGE: (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	527	- 533	RANGE: (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	534	- 540	RANGE: (0000000-9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	541	- 547	RANGE: (0000000-9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	548	- 554	RANGE: (0000000-9999999)
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	555	- 561	RANGE: (0000000-9999999)

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	NUMBER OF SCHEDULE I, PAGE 1 FORM 1041		1	562	- 562	RANGE 0-1
0391	NUMBER OF SCHEDULE I, PAGE 2 FORM 1041		1	563	- 563	RANGE 0-1
0394	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	564	- 570	RANGE: (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	571	- 577	RANGE: (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	578	- 584	RANGE: (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	585	- 591	RANGE: (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	592	- 598	RANGE: (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	599	- 605	RANGE: (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	606	- 612	RANGE: (0000000-9999999)
0442	STATE CODE		2	613	- 614	"NY" OR BLANK
0444	STATE RETURN COUNTER		1	615	- 615	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		7	616	- 622	RANGE: (0000000-9999999) OR BLANK
0450	BALANCE DUE INDICATOR		1	623	- 623	NO ENTRY
0455	NUMBER OF PREPARER NOTE RECORDS		2	624	- 625	RANGE: 00-20
0456	NUMBER OF ELECTION EXPLANATION RECORDS		2	626	- 627	RANGE: 00-20
0457	NUMBER OF REGULATORY EXPLANATION RECORDS		2	628	- 629	RANGE: 00-20
0460	PAPER DOCUMENT INDICATOR		1	630	- 630	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0462	AUTHENTICATION RECORD		1	631	- 631	"1" OR "0"
0465	EFIN		6	632	- 637	N
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	638	- 672	A/N
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	673	- 707	A/N
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	708	- 729	A/N
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	730	- 731	A/N

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	732 - 743		A/N
0520	ELECTRONIC POSTMARK DATE		8	744 - 751		YYYYMMDD OR BLANK (YYYY=2011) Use of Field 0520 is optional for BATS
0530	ELECTRONIC POSTMARK TIME		4	752 - 755		HHMM OR BLANK (HH=00-23, MM=00-59)
0540	ELECTRONIC POSTMARK TIME ZONE		1	756 - 756		"E"=EASTERN TIME ZONE, "C"=CENTRAL TIME ZONE, "M"=MOUNTAIN TIME ZONE, "P"=PACIFIC TIME ZONE, "A"=ALASKAN TIME ZONE, "H"=HAWAIIAN TIME ZONE OR BLANK
	RECORD TERMINUS CHARACTER		1	757 - 757		"#"

SECTION C RECAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"RECAPb"
0010	FILLER		8	15 -	22	BLANKS
0020	RESERVED		6	23 -	28	BLANKS
0030	TOTAL RETURN COUNT		6	29 -	34	N
0040	ELECTRONIC TRANSMITTER ID (ETIN)		7	35 -	41	N
0050	JULIAN DATE OF TRANSMISSION		3	42 -	44	N
0060	TRANSMISSION SEQUENCE (MUST BE THE SAME AS ON THE TRANA RECORD)		2	45 -	46	N
0070	TOTAL ACCEPTED RETURNS		6	47 -	52	N (IRS USE ONLY)
0080	TOTAL DUPLICATED RETURNS		6	53 -	58	N (IRS USE ONLY)
0090	TOTAL REJECTED RETURNS		6	59 -	64	N (IRS USE ONLY)
0100	RESERVED		6	65 -	70	BLANKS
0110	RESERVED		6	71 -	76	BLANKS
0120	IRS COMPUTED RETURN COUNT		6	77 -	82	N (IRS USE ONLY)
0130	FILLER		17	83 -	99	BLANKS
0140	ACK FILE NAME		20	100 -	119	A/N (IRS USE ONLY)
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

SECTION C STATE ENTITY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0590
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15	20	"AHEADR"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36	37	N 01 - 99
0006	FILLER		5	38	42	BLANK
0010	STATE CODE		2	43	44	"NY"
0020	STATE RETURN INDICATOR		1	45	45	A/N
0030	STATE NUMERIC AREA		27	46	72	N
0040	STATE ALPHA AREA		93	73	165	A/N
0050	NAME LINE		35	166	200	A/N
0060	NAME LINE		35	201	235	A/N
0070	NAME LINE		35	236	270	A/N
0080	ADDRESS LINE		35	271	305	A/N
0090	ADDRESS LINE		35	306	340	A/N
0100	CITY		22	341	362	A/N
0110	CITY CODE		5	363	367	N
0120	STATE ABBREVIATION		2	368	369	A/N
0130	ZIP CODE		12	370	381	NNNNN-NNNN-NNN
0140	COUNTY		20	382	401	A/N
0150	COUNTY CODE		5	402	406	N
0160	TELEPHONE NUMBER		12	407	418	A/N
0170	DATE CREATED		8	419	426	YYYYMMDD
0180	TYPE OR TRUST		28	427	454	A/N
0190	ORIGINAL RETURN		1	455	455	X OR " "
0200	AMENDED RETURN		1	456	456	X OR " "
0210	FINAL RETURN		1	457	457	X OR " "
0220	OPTIONAL		22	458	479	A/N OR " "

SECTION C STATE ENTITY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0230	OPTIONAL		22	480	-	501	A/N OR " "
0240	OPTIONAL		22	502	-	523	A/N OR " "
0250	OPTIONAL		22	524	-	545	A/N OR " "
0260	OPTIONAL		22	546	-	567	A/N OR " "
0270	OPTIONAL		22	568	-	589	A/N OR " "
	RECORD TERMINUS CHARACTER		1	590	-	590	"#"

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	2477
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15	20	"BATTCH"
0002	PAGE NUMBER		5	21	25	"PG02b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36	37	N 01 - 99
0006	FILLER		5	38	42	BLANK
0008	STATE CODE		2	43	44	"NY"
0010	ALPHANUMERIC FIELD		80	45	124	A/N
0020	ALPHANUMERIC FIELD		80	125	204	A/N
0030	ALPHANUMERIC FIELD		80	205	284	A/N
0040	ALPHANUMERIC FIELD		80	285	364	A/N
0050	ALPHANUMERIC FIELD		80	365	444	A/N
0060	ALPHANUMERIC FIELD		80	445	524	A/N
0070	ALPHANUMERIC FIELD		80	525	604	A/N
0080	ALPHANUMERIC FIELD		80	605	684	A/N
0090	ALPHANUMERIC FIELD		80	685	764	A/N
0200	ALPHANUMERIC FIELD		80	765	844	A/N
0210	NUMERIC FIELD		12	845	856	N
0220	NUMERIC FIELD		12	857	868	N
0230	NUMERIC FIELD		12	869	880	N
0240	NUMERIC FIELD		12	881	892	N
0250	NUMERIC FIELD		12	893	904	N
0260	NUMERIC FIELD		12	905	916	N
0270	NUMERIC FIELD		12	917	928	N
0280	NUMERIC FIELD		12	929	940	N
0290	NUMERIC FIELD		12	941	952	N
0300	NUMERIC FIELD		12	953	964	N
0310	NUMERIC FIELD		12	965	976	N

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977	- 988	N
0330	NUMERIC FIELD		12	989	- 1000	N
0340	NUMERIC FIELD		12	1001	- 1012	N
0350	NUMERIC FIELD		12	1013	- 1024	N
0360	NUMERIC FIELD		12	1025	- 1036	N
0370	NUMERIC FIELD		12	1037	- 1048	N
0380	NUMERIC FIELD		12	1049	- 1060	N
0390	NUMERIC FIELD		12	1061	- 1072	N
0400	NUMERIC FIELD		12	1073	- 1084	N
0410	NUMERIC FIELD		12	1085	- 1096	N
0420	NUMERIC FIELD		12	1097	- 1108	N
0430	NUMERIC FIELD		12	1109	- 1120	N
0440	NUMERIC FIELD		12	1121	- 1132	N
0450	NUMERIC FIELD		12	1133	- 1144	N
0460	NUMERIC FIELD		12	1145	- 1156	N
0470	NUMERIC FIELD		12	1157	- 1168	N
0480	NUMERIC FIELD		12	1169	- 1180	N
0490	NUMERIC FIELD		12	1181	- 1192	N
0500	NUMERIC FIELD		12	1193	- 1204	N
0510	NUMERIC FIELD		12	1205	- 1216	N
0520	NUMERIC FIELD		12	1217	- 1228	N
0530	NUMERIC FIELD		12	1229	- 1240	N
0540	NUMERIC FIELD		12	1241	- 1252	N
0550	NUMERIC FIELD		12	1253	- 1264	N
0560	NUMERIC FIELD		12	1265	- 1276	N
0570	NUMERIC FIELD		12	1277	- 1288	N
0580	NUMERIC FIELD		12	1289	- 1300	N
0590	NUMERIC FIELD		12	1301	- 1312	N
0600	NUMERIC FIELD		12	1313	- 1324	N
0610	NUMERIC FIELD		12	1325	- 1336	N
0620	NUMERIC FIELD		12	1337	- 1348	N
0630	NUMERIC FIELD		12	1349	- 1360	N

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129	- 2140	N
1290	NUMERIC FIELD		12	2141	- 2152	N
1300	NUMERIC FIELD		12	2153	- 2164	N
1310	NUMERIC FIELD		12	2165	- 2176	N
1320	NUMERIC FIELD		12	2177	- 2188	N
1330	NUMERIC FIELD		12	2189	- 2200	N
1340	NUMERIC FIELD		12	2201	- 2212	N
1350	NUMERIC FIELD		12	2213	- 2224	N
1360	NUMERIC FIELD		12	2225	- 2236	N
1370	NUMERIC FIELD		12	2237	- 2248	N
1380	NUMERIC FIELD		12	2249	- 2260	N
1390	NUMERIC FIELD		12	2261	- 2272	N
1400	NUMERIC FIELD		12	2273	- 2284	N
1410	NUMERIC FIELD		12	2285	- 2296	N
1420	NUMERIC FIELD		12	2297	- 2308	N
1430	NUMERIC FIELD		12	2309	- 2320	N
1440	NUMERIC FIELD		12	2321	- 2332	N
1450	NUMERIC FIELD		12	2333	- 2344	N
1460	NUMERIC FIELD		12	2345	- 2356	N
1470	NUMERIC FIELD		12	2357	- 2368	N
1480	NUMERIC FIELD		12	2369	- 2380	N
1490	NUMERIC FIELD		12	2381	- 2392	N
1500	NUMERIC FIELD		12	2393	- 2404	N
1510	NUMERIC FIELD		12	2405	- 2416	N
1520	NUMERIC FIELD		12	2417	- 2428	N
1530	NUMERIC FIELD		12	2429	- 2440	N
1540	NUMERIC FIELD		12	2441	- 2452	N
1550	NUMERIC FIELD		12	2453	- 2464	N
1560	NUMERIC FIELD		12	2465	- 2476	N
	RECORD TERMINUS CHARACTER		1	2477	- 2477	"#"

SECTION C STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2481
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 -	20	"CATTCH"
0002	PAGE NUMBER		5	21 -	25	"PG03b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 -	37	N 01 - 99
0006	FILLER		5	38 -	42	BLANK
0008	STATE CODE		2	43 -	44	"NY"
0010	FORM DATA (LINE 001)		80	45 -	124	A/N
0020	FORM DATA (LINE 002)		80	125 -	204	A/N
0030	FORM DATA (LINE 003)		80	205 -	284	A/N
0040	FORM DATA (LINE 004)		80	285 -	364	A/N
0050	FORM DATA (LINE 005)		80	365 -	444	A/N
0060	FORM DATA (LINE 006)		80	445 -	524	A/N
0070	FORM DATA (LINE 007)		80	525 -	604	A/N
0080	FORM DATA (LINE 008)		80	605 -	684	A/N
0090	FORM DATA (LINE 009)		80	685 -	764	A/N
0100	FORM DATA (LINE 010)		80	765 -	844	A/N
0110	FORM DATA (LINE 011)		80	845 -	924	A/N
0120	FORM DATA (LINE 012)		80	925 -	1004	A/N
0130	FORM DATA (LINE 013)		80	1005 -	1084	A/N
0140	FORM DATA (LINE 014)		80	1085 -	1164	A/N
0150	FORM DATA (LINE 015)		80	1165 -	1244	A/N
0160	FORM DATA (LINE 016)		80	1245 -	1324	A/N
0170	FORM DATA (LINE 017)		80	1325 -	1404	A/N
0180	FORM DATA (LINE 018)		80	1405 -	1484	A/N
0190	FORM DATA (LINE 019)		80	1485 -	1564	A/N
0200	FORM DATA (LINE 020)		80	1565 -	1644	A/N
0210	FORM DATA (LINE 021)		80	1645 -	1724	A/N

SECTION C STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	FORM DATA (LINE 022)		80	1725	- 1804	A/N
0230	FORM DATA (LINE 023)		80	1805	- 1884	A/N
0240	FORM DATA (LINE 024)		80	1885	- 1964	A/N
0250	FORM DATA (LINE 025)		80	1965	- 2044	A/N
0260	FORM DATA (LINE 026)		80	2045	- 2124	A/N
0270	FORM DATA (LINE 027)		80	2125	- 2204	A/N
0280	FORM DATA (LINE 028)		80	2205	- 2284	A/N
0290	FORM DATA (LINE 029)		80	2285	- 2364	A/N
0300	FORM DATA (LINE 030)		80	2365	- 2444	A/N
0310	NUMERIC FIELD		12	2445	- 2456	N
0320	NUMERIC FIELD		12	2457	- 2468	N
0330	NUMERIC FIELD		12	2469	- 2480	N
	RECORD TERMINUS CHARACTER		1	2481	- 2481	"#"

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	2477
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15	20	"DATTCB"
0002	PAGE NUMBER		5	21	25	"PG04b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36	37	N 01 - 99
0006	FILLER		5	38	42	BLANK
0008	STATE CODE		2	43	44	"NY"
0010	ALPHANUMERIC FIELD		80	45	124	A/N
0020	ALPHANUMERIC FIELD		80	125	204	A/N
0030	ALPHANUMERIC FIELD		80	205	284	A/N
0040	ALPHANUMERIC FIELD		80	285	364	A/N
0050	ALPHANUMERIC FIELD		80	365	444	A/N
0060	ALPHANUMERIC FIELD		80	445	524	A/N
0070	ALPHANUMERIC FIELD		80	525	604	A/N
0080	ALPHANUMERIC FIELD		80	605	684	A/N
0090	ALPHANUMERIC FIELD		80	685	764	A/N
0200	ALPHANUMERIC FIELD		80	765	844	A/N
0210	NUMERIC FIELD		12	845	856	N
0220	NUMERIC FIELD		12	857	868	N
0230	NUMERIC FIELD		12	869	880	N
0240	NUMERIC FIELD		12	881	892	N
0250	NUMERIC FIELD		12	893	904	N
0260	NUMERIC FIELD		12	905	916	N
0270	NUMERIC FIELD		12	917	928	N
0280	NUMERIC FIELD		12	929	940	N
0290	NUMERIC FIELD		12	941	952	N
0300	NUMERIC FIELD		12	953	964	N
0310	NUMERIC FIELD		12	965	976	N

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977	- 988	N
0330	NUMERIC FIELD		12	989	- 1000	N
0340	NUMERIC FIELD		12	1001	- 1012	N
0350	NUMERIC FIELD		12	1013	- 1024	N
0360	NUMERIC FIELD		12	1025	- 1036	N
0370	NUMERIC FIELD		12	1037	- 1048	N
0380	NUMERIC FIELD		12	1049	- 1060	N
0390	NUMERIC FIELD		12	1061	- 1072	N
0400	NUMERIC FIELD		12	1073	- 1084	N
0410	NUMERIC FIELD		12	1085	- 1096	N
0420	NUMERIC FIELD		12	1097	- 1108	N
0430	NUMERIC FIELD		12	1109	- 1120	N
0440	NUMERIC FIELD		12	1121	- 1132	N
0450	NUMERIC FIELD		12	1133	- 1144	N
0460	NUMERIC FIELD		12	1145	- 1156	N
0470	NUMERIC FIELD		12	1157	- 1168	N
0480	NUMERIC FIELD		12	1169	- 1180	N
0490	NUMERIC FIELD		12	1181	- 1192	N
0500	NUMERIC FIELD		12	1193	- 1204	N
0510	NUMERIC FIELD		12	1205	- 1216	N
0520	NUMERIC FIELD		12	1217	- 1228	N
0530	NUMERIC FIELD		12	1229	- 1240	N
0540	NUMERIC FIELD		12	1241	- 1252	N
0550	NUMERIC FIELD		12	1253	- 1264	N
0560	NUMERIC FIELD		12	1265	- 1276	N
0570	NUMERIC FIELD		12	1277	- 1288	N
0580	NUMERIC FIELD		12	1289	- 1300	N
0590	NUMERIC FIELD		12	1301	- 1312	N
0600	NUMERIC FIELD		12	1313	- 1324	N
0610	NUMERIC FIELD		12	1325	- 1336	N
0620	NUMERIC FIELD		12	1337	- 1348	N
0630	NUMERIC FIELD		12	1349	- 1360	N

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	-----	-----	-----
0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129	- 2140	N
1290	NUMERIC FIELD		12	2141	- 2152	N
1300	NUMERIC FIELD		12	2153	- 2164	N
1310	NUMERIC FIELD		12	2165	- 2176	N
1320	NUMERIC FIELD		12	2177	- 2188	N
1330	NUMERIC FIELD		12	2189	- 2200	N
1340	NUMERIC FIELD		12	2201	- 2212	N
1350	NUMERIC FIELD		12	2213	- 2224	N
1360	NUMERIC FIELD		12	2225	- 2236	N
1370	NUMERIC FIELD		12	2237	- 2248	N
1380	NUMERIC FIELD		12	2249	- 2260	N
1390	NUMERIC FIELD		12	2261	- 2272	N
1400	NUMERIC FIELD		12	2273	- 2284	N
1410	NUMERIC FIELD		12	2285	- 2296	N
1420	NUMERIC FIELD		12	2297	- 2308	N
1430	NUMERIC FIELD		12	2309	- 2320	N
1440	NUMERIC FIELD		12	2321	- 2332	N
1450	NUMERIC FIELD		12	2333	- 2344	N
1460	NUMERIC FIELD		12	2345	- 2356	N
1470	NUMERIC FIELD		12	2357	- 2368	N
1480	NUMERIC FIELD		12	2369	- 2380	N
1490	NUMERIC FIELD		12	2381	- 2392	N
1500	NUMERIC FIELD		12	2393	- 2404	N
1510	NUMERIC FIELD		12	2405	- 2416	N
1520	NUMERIC FIELD		12	2417	- 2428	N
1530	NUMERIC FIELD		12	2429	- 2440	N
1540	NUMERIC FIELD		12	2441	- 2452	N
1550	NUMERIC FIELD		12	2453	- 2464	N
1560	NUMERIC FIELD		12	2465	- 2476	N
	RECORD TERMINUS CHARACTER		1	2477	- 2477	"#"

SECTION C STATE ATTACHMENT E RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	4845
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 -	20	"EATTCH"
0002	PAGE NUMBER		5	21 -	25	"PG05 "
0003	EIN		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURENCE NUMBER		7	36 -	42	0000001-9999999
0008	STATE CODE		2	43 -	44	VALUE: "NY"
0010	FORM DATA		4800	45 -	4844	A/N
	RECORD TERMINUS CHARACTER		1	4845 -	4845	"#"

SECTION C ACK KEY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"ACKbbb"
0010	CLIENT ID		3	15 -	17	N
0015	BOUGHT/SOLD INDICATOR		1	18 -	18	FILLER
0020	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST'S EIN)		9	19 -	27	N
0030	RETURN SEQUENCE NUMBER		16	28 -	43	NUMERIC ETIN (5) TRANSMITTER'S USE CODE (2) JULIAN DAY (3) TRANS SEQUENCE NUMBER (2) SEQUENCE NUMBER FOR RETURN (4)
0040	FILLER		12	44 -	55	BLANKS
0050	ACCEPTANCE CODE		1	56 -	56	"A"-ACCEPTED "R"-REJECTED "D"-DUPLICATED RETURN "T"-TRANSMISSION REJECTED
0060	PIN PRESENCE INDICATOR		1	57 -	57	9 = NO PIN PRESENT (FORM 8453-F REQUIRED) 1 = PRACTITIONER PIN METHOD USED (FORM 8453-F FORM NOT REQUIRED)
0070	FILLER		2	58 -	59	BLANK
0080	DATE ACCEPTED		8	60 -	67	YYYYMMDD
0090	RETURN DLN		14	68 -	81	N
0100	RESERVED		2	82 -	83	BLANKS
0110	TOTAL ERROR COUNT		2	84 -	85	N
0120	STATE CODE		2	86 -	87	A/N
0130	TOTAL STATE REJECTED		7	88 -	94	N
0140	TOTAL STATE ACCEPTED		7	95 -	101	N
0150	PAYMENT ACKNOWLEDGEMENT LITERAL		14	102 -	115	"PYMT RQST RCVD" OR BLANK
0160	RESERVED		4	116 -	119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

SECTION C ACK ERROR RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"ACKRbb"
0010	EMPLOYER IDENTIFICATION NO (ESTATE OR TRUST'S EIN)		9	15 -	23	N (MUST MATCH ACK KEY RECORD)
0020	ERROR RECORD SEQUENCE NUMBER RECORD NUMBER WITHIN TRANSMISSION		7	24 -	30	N RANGE:0000001 - 9999999
0030	RESERVED		2	31 -	32	BLANKS
0040	ERROR FORM RECORD ID		6	33 -	38	A/N
0050	ERROR FORM RECORD TYPE		6	39 -	44	A/N
0060	ERROR FORM PAGE NUMBER		5	45 -	49	N
0070	ERROR FORM OCCURRENCE		7	50 -	56	N RANGE:0000001- 9999999
0080	ERROR FIELD SEQUENCE NUMBER		4	57 -	60	N
0090	ERROR REJECT CODE		3	61 -	63	N
0100	RECORD NUMBER		8	64 -	71	N
0110	REJECT CODE DESCRIPTION		48	72 -	119	A/N
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

SECTION C PAYMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0123
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"PMTbbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	TAXPAYER IDENTIFICATION NUMBER		9	26	34	NNNNNNNNN
0004	FILLER		1	35	35	BLANK
0005	FORM/SCHEDULE OCCURRENCE NUMBER		7	36	42	0000001
0010	EMPLOYER EIN		9	43	51	N
0020	FILLER		9	52	60	BLANKS
0030	ROUTING TRANSIT NUMBER		9	61	69	N
0040	BANK ACCOUNT NUMBER		17	70	86	A/N (INCLUDE HYPHENS) FIELD CANNOT BE BLANK
	NOTE					FIELD CANNOT BE BLANK
0050	TYPE OF ACCOUNT		1	87	87	"1"=CHECKING "2"=SAVINGS
0060	AMOUNT OF TAX PAYMENT		11	88	98	N *** NOTE: MAXIMUM ENTRY IS 00099999999. WHOLE NUMBERS ONLY; CENTS NOT ALLOWED
0065	TOTAL TRANSACTION AMOUNT SIGN		1	99	99	"+"
0070	TYPE OF RETURN		5	100	104	10417
0080	REQUESTED PAYMENT DATE		8	105	112	YYYYMMDD
0090	TAXPAYER'S DAY TIME TELEPHONE NUMBER		10	113	122	N
	RECORD TERMINUS CHARACTER		1	123	123	"#"

SECTION C, AUTHENTICATION RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0070
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"ATHbbb"
0010	RESERVED		6	15 -	20	BLANK
0020	PAGE NUMBER		5	21 -	25	"PG01b"
0030	ESTATE OR TRUST EIN		9	26 -	34	N
0040	FILLER		1	35 -	35	BLANK
0050	RECORD OCCURRENE NUMBER		7	36 -	42	N 0000001
0060	PIN TYPE CODE		1	43 -	43	P = PRACTITIONER PIN BLANK = NO PIN USED (FORM 8453-F REQUIRED)
0070	FIDUCIARY'S SIGNATURE (PIN)		5	44 -	48	N
0080	FIDUCIARY'S SIGNATURE DATE		8	49 -	56	YYYYMMDD
0090	JURAT/DISCLOSURE CODE		1	57 -	57	D = PRACTITIONER PIN PROGRAM BLANK = FORM 8453-F REQUIRED
0100	PIN AUTHORIZATION CODE		1	58 -	58	1 = FIDUCIARY ENTERED PIN 2 = ERO ENTERED PIN BLANK = PIN NOT USED
0110	ERO/EFIN PIN		11	59 -	69	N
	REDORD TERMINUS CHARACTER		1	70 -	70	VALUE "#"