

**FILE SPECIFICATIONS, VALIDATION CRITERIA  
AND RECORD LAYOUTS FOR  
THE ELECTRONIC FILING PROGRAM FOR  
FORM 1041  
US INCOME TAX RETURN FOR ESTATES  
AND TRUSTS  
FOR TAX YEAR 2008**

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Department of the Treasury  
**Internal Revenue Service**  
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## **The IRS Mission**

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

**SECTION A**

**ELECTRONIC FILING SYSTEM:.....Pages 4 - 123**

**SECTION B**

**EMS DATA COMMUNICATIONS:.....Pages 1 - 168**

**SECTION C**

**RECORD SPECIFICATIONS:.....Pages 1 - 269**

## SECTION A

# SECTION A

## TABLE OF CONTENTS

<u>SUBJECT</u>	<u>PAGE</u>
Introduction	7
General Information for Tax Year 2008	8
Important Items to Remember	9
Significant Changes for Tax Year 2008	10
Most Frequent Filing Errors	15
<b>SECTION 1 GENERAL INFORMATION</b>	
01 Forms, Schedules and Statements Accepted Electronically	17
02 Forms and Schedules That Maybe Sent in Multiples	20
03 Transmitting Multiple Forms and Schedules	20
.04 Remittances	21
.05 Fed/State Filing	22
<b>SECTION 2 TRANSMISSION FILE FORMAT</b>	
.01 General Description	23
.02 Fixed and Variable Length Options	26
<b>SECTION 3 FILE FORMAT</b>	
.01 General Description	29
.02 Return Sequence Order	31
.03 Fixed Length Option	32
.04 Variable Length Option	33
<b>SECTION 4 TYPES OF RECORDS</b>	
.01 Transmission Record	35
.02 Tax Return Record	35
.03 Schedule Record	35
.04 Form Record	35
.05 Statement Record	36
.06 Schedule K-1 Statement Record	38
.07 Preparer Note Election	38
.08 Election Explanation	39
.09 Regulatory Explanation	39
.10 Summary Record	39
.11 Recap Record	39

# SECTION A

## TABLE OF CONTENTS, continued..

<b>SECTION 5 TYPES OF ACCEPTABLE CHARACTERS, ETC.</b>		<b><u>PAGE</u></b>
.00	Name Controls In General	40
.01	Alpha	45
.02	Numeric	45
.03	Alpha-numeric	46
.04	Addresses	47
.05	City	47
.06	State	48
.07	Zip Code	48
.08	Street Address Abbreviations	49
.09	Postal Service State Abbreviations	50
.10	APO/FPO ZIP Codes	52
.11	Foreign Country Code	53
<b>SECTION 6 ACKNOWLEDGMENT “ACK” FILE FORMAT</b>		
.01	Acknowledgment File Components	60
.02	Receiving The Acknowledgment File	62
.03	Acknowledgement File Record Layouts	64
.04	Examples of Acknowledgement (ACKS) Records	67
<b>SECTION 7 EFS TRANSMISSION VALIDATION</b>		
.01	EFS Transmission Validation Criteria	68
<b>SECTION 8 VALIDATION OF PAYMENT RECORD</b>		
.01	Payment Record Validation Criteria	70
<b>SECTION 9 VALIDATION OF FORMS AND SCHEDULES</b>		
.01	General Validation Criteria (All forms and Schedules)	71
.02	Summary Record Validation Criteria	92
.03	Consistency Checks Validation Criteria	98

# SECTION A

## TABLE OF CONTENTS, continued..

<b>SECTION 10 FEDERAL/STATE REQUIREMENTS</b>		<b><u>PAGE</u></b>
.01	General Description	120
.02	Return Sequence Order	121
.03	Length Options	121
.04	Record Types	121
.05	Acknowledgment Report	121
.06	Record Layouts	122
.07	Rejection Codes	122

## 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  
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## **GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2008**

1. **EFFECTIVE DECEMBER 01, 2008**, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (**BATS**) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.

**NOTE: BATS WILL END AUGUST 31, 2009.**

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

3. **EFFECTIVE JANUARY 26, 2009**, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2008 ESTATE AND TRUST INCOME TAX RETURNS ELECTRONICALLY.

**NOTE: PRODUCTION FILING WILL END SEPTEMBER 15, 2009.**

**THE LAST DAY TO RETRANSMIT REJECTED RETURNS IS 9/20/09.**

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

**\* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2008  
RECORD LAYOUT CHANGES**

**1. FORM 1041**

- Deleted pages 3 and 4 of form 1041
- Changed the Description of Field 1320 and ID of Field 0800
- Deleted Fields 1260, 1270, and 1280
- Changed Description of Field 0307 to: FORMAT: 2008MMDD or blank.

**2. SCHEDULE C**

- The Identification of Fields 0780 through 0785 was revised (flip-flopped) to conform with changes to the Schedule C.

**3. SCHEDULE C-EZ**

- The Identification of Fields 0175 through 0185 was revised (flip-flopped) to conform with changes to the Schedule C-EZ.

**4. SCHEDULE D**

- Changed the Identification for Fields 1770,1790, and 1840.
- Deleted field 1890.
- Revised fields 1895, 1900, 1905, 1910, 1920, 1930, 1940, 1950, 1960 and 1970.

**5. SCHEDULE I (1041)**

- Added an Independent Schedule I, Added new fields 0390 and 0391. See record layout.
- Moved Fields 0440 and 0450 from page 1 to page 2 as Fields 0457 and 0458.

**6. SCHEDULE K-1**

- Revised Description of Field 0180 to read: "N or FORM1042S"

**7. FORM 1116**

- Changed ID of Field 0640.
- Corrected Form References for Fields 0650 thru 0960.
- Revised ID for Fields 0760, 0860, 0960, and 0970.

**8. FORM 2210**

- Renumbered / resequenced Fields 0643 and 0647 as Fields 0648 and 0649.
- Added new fields 0641 through 0646.
- Revised Form References beginning with Field 0648.

**9. FORM 2210-F**

- Added new Field 0068.
- Renumbered Form References beginning with Field 0069.

**\* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2008  
RECORD LAYOUT CHANGES continued.....**

**10. FORM 2439**

- Added new Field \*0195.

**11. FORM 3468**

- Extensively revised. New record layouts will be issued.

**12. FORM 3800**

- Deleted Fields 0570 and 0660.
- Added new Fields 0645, 0655, 0707, 0710, 0720, 1162, 1165, and 1365.
- Added a page 3.
- Changed the Form Reference and Identification for many fields.
- Refer to new Record Layout.

**13. FORM 4136**

- Revised Identification fields for 3479, 3480, 3500, 3520, 3820 and 3840.
- Added the following fields: 3582, 3583, 3585, 3587, 3881, 3883, 3885, 3887.
- Changed Reference on field 4360.
- Revised the Description for fields 0170, 0180, 0190, 0192, 0204, 0205, 0206 and 0270.
- Changed field 0230 to 0210, field 0233 to 0215 and field 0237 to 0220.
- Added the following fields 0225 and 0230 to new line 2d.
- Added the following fields 0600 and 0605 to new line 5e.
- Added the following fields 0780 and 0785 to new line 8f.
- Deleted fields 4341, 4343, 4345 and 4347.
- Changed Reference 18 to 17 for field 4360.

**14. FORM 4562**

- Revised the Description for fields 0011, 0013, 0181 and 0830.

**15. FORM 4684**

- Extensively revised including many new fields and resequencing of existing fields. Refer to Record Layout for details.

**16. FORM 5884**

- Changed Form Reference for Field 0080.
- Deleted Fields 0170 thru 0285.
- Changed Field Identification for fields 0130, 0135, 0140 and 0235.
- Changed Field Description for field 0270 to No Entry.

**17. FORM 6478**

- Deleted Fields 0240 thru 0450. Extensively revised the form.

**\* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2008  
RECORD LAYOUT CHANGES continued.....**

**18. FORM 6781**

- Added new form. See Record Layouts.

**19. FORM 6765**

- Added new Fields 0727, 0729.
- Revised ID for Fields 0660, 0740.
- Revised Form References of Fields 0730, 0740, 0750, and 0760.

**20. FORM 8271**

- Form is obsolete as of 08/02/2007.

**21. FORM 8275-R**

- Changed the following sequence numbers on Field identification, Form Reference, Length and Field Description for fields 0230 through 0400.
- Added new field 0410 and 0420.
- Moved the fields from page 2 to page 1 and changed the sequence numbers on Field Identification, Form Reference, Length and Field Description for fields 0430 though 0700.
- Added new field 0701 though 0980.

**22. FORM 8586**

- Changed Form References for Fields 0020 thru 0150.
- Added new Fields 0160 thru 0357.

**23. FORM 8801**

- Moved Fields 0170 thru 0280 to a new page 2
- Revised Identification for field 0200.
- Moved current fields on current page 2 to page 3, and moved fields on current page 3 to page 4.
- Updated ID and Form References as needed.
- Deleted Fields 0780 thru 0840 form new page 4.
- Added new fields to new page 2 as follows: Fields 0164 -0169 (previously 0290 – 0295), and 0215, 0223, and 0224.
- Added Fields 0773, 0774, 0775, 0776 and 0777 to page 4.
- Revised Identification of fields 0720 through 0740.
- Inserted Example applicable to fields 0720 through 0730.
- Deleted Fields 0780 through 0840.

**24. FORM 8820**

- Added new Fields 0032 and 0034.
- Changed Form Ref. of Field 0030.
- Changed Identification of Field 0050.

**\* SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2008  
RECORD LAYOUT CHANGES continued.....**

**25. FORM 8860:** This form is OBSOLETE and has been removed.

**26. FORM 8896**

- Changed Field ID from “Qualified capital costs limitation” to “Qualified costs limitation”.

**27. SUMMARY RECORD**

- Added field 0293 to count number of Form 6781 within the return.
- Added new Field 0343 to count number of pages 4 for Form 8801.
- Resequenced Field 0200 as new Field 0197.
- Resequenced Field 0202 as Field 0201.
- Resequenced Field 0203 as Field 0202.
- Re-sequenced field 0390 to new field 0394 for Schedule J.
- Deleted Field 0336.

**Note: The Summary Record byte count is 0732 for returns filed before 1/10/09, 0733 for returns filed 01/10/09 – 01/24/09. We will provide a new record layout for the Summary Record for returns filed after 01/24/09.**

**VALIDATION CHANGES**

**REJECT**

**CODE**

**CHANGE**

124	Added Schedule I, page 1 Field 0000 and page 2 field 0451 Deleted Form 1041, pages 3 & 4 Added Form 6781, page1 Deleted Form 8860, page 1.
164	Added Schedule I, page 1 Field 003 and page 2 field 0454 Added Form 6781, Field 0003.
270	Added all new *numeric fields for Forms 5884, 6781 and 8801 *(Not listed in publication)
272	Added Schedule I, Fields 0060, 0080, 0250, 0270, 0280, 0360, 0370 and 0520 Added Form 6781, Fields 0460 and 0470.
318	Added Form 3800, Fields 0645 and 1050 Added Form 6781, Field 0009 Deleted Form 8860, Fields 0010, 0520, 0530, 0540.

**\*SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2008**

**VALIDATION CHANGES, continued.....**

<b><u>REJECT CODE</u></b>	<b><u>CHANGE</u></b>
322	Added Form 6781, Fields 0020, 0030, 0040, and 0060. Added Form 4684, Fields 0470 and 0480.
339	New reject code to validate count of Schedule I within return.
455	New reject code to validate count of Form 6781 within return.
589	Deleted this reject code.
766	Added Form 6781 to this validation check.
768	Added Form 6781 to this validation check.
590	New reject code to require Statement records when specific fields of Form 6781 is present.
738	Changed Line 40 to 37 and Line 39 to 36 on form 4684
970	Added new reject code 970 and added two more forms to this validation; Form 2439 and 8801.
980	Added new reject code 980 and added three more forms to this validation; Forms 4684, 6478, and 8820.
714	Revised this validation check to <u>not require</u> an entry in the first form 1116 when multiple forms 1116 are present in the return. However, only one form 1116 may have significant data in field 1250.
307	Updated the fields included in this validation.
587	Deleted this reject code.

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

## **MOST FREQUENT FILING ERRORS)**

1. EIN AND NAME CONTROL MISMATCH.  
**(Reject code 122) Total errors: 41,043 (Last season: 39,880)**
2. EFIN WAS MISSING OR NOT A VALID NUMBER ON FIELD #0465 OF THE SUMMARY RECORD.  
**(Reject Code 916) Total errors: 6,977 (Last season 1,502)**
3. FORMS OR SCHEDULES NOT FILED IN PROPER SEQUENCE.  
**(Reject Code 124) Total errors: 1,692 (Last season: 849)**
4. IF BOX C OF FORM 2210 IS "X", PAGES 3 AND 4 MUST BE PRESENT.  
**(Reject Code 724) Total errors: 1,559 (Last season 306)**
5. IF FORM 1041 IS REJECTED, THE PAYMENT RECORD WILL ALSO BE REJECTED. **(Reject Code 084 Total errors: 1,055 (Last season 640)**
6. INVALID CHARACTERS ON FORM 1041, FIELDS #0080 AND #0085.  
**(Reject Code 221) Total errors: 1,017 (Last season 73)**
7. IF THE PAYMENT RECORD IS REJECTED, THE FORM 1041 WILL ALSO BE REJECTED.  
**(Reject Code 086 Total errors: 991 (Last season 557)**
8. LINE NUMBER ON STATEMENT RECORD MUST BE IN CONSECUTIVE ASCENDING NUMERIC SEQUENCE.....  
**(Reject Code 288) Total errors: 649 (Last season 1,575)**
9. 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".  
**(Reject Code 602) Total errors: 626 (Last season: 13)**
10. FORM 1041 AND SCHEDULE K-1: NAME LINE 1 CONTAINS INVALID CHARACTERS OR 2 CONSECUTIVE EMBEDDED SPACES.  
**(Reject Codes 212) Total errors: 594 (Last season 2246)**
11. DATE FIELDS NOT IN VALID FORMAT OR VALID RANGE.  
**(Reject Code 192) Total errors: 565 (Last season 292)**
12. DUPLICATE RETURNS SUBMITTED.  
**(Reject Code 128) Total errors: 484 (Last season 1,633)**
13. FORM 1116: SIGNIFICANT ENTRY FIELD MUST BE ACCOMPANIED BY STATEMENT REFERENCE.  
**(Reject Code 312) Total errors: 424 (Last season 134)**

## **MOST FREQUENT FILING ERRORS, continued.....**

14. DISCREPANCY BETWEEN NUMBERS OF K-1'S ON 1041 AND AMOUNT ON SUMMARY RECORD.  
**(Reject Code 655) Total errors: 420 (Last season 628)**
15. FORM 1041, FIELD 0815 IS SIGNIFICANT, BUT AUTHENTICATION RECORD WAS OMITTED.  
**(Reject Code 115) Total errors: 417 (Last season 1504)**
16. AUTHENTICATION RECORD: FIELD 0060 WAS EQUAL TO "P"; OTHER REQUIRED FIELDS ON AUTHENTICATION RECORD OR FORM 1041 WERE OMITTED.  
**(Reject Code 951) Total errors: 409 (Last season N/A)**
17. FORM 1041, FIELD #1240 WAS SIGNIFICANT, BUT EITHER FORM 1116 OR FIELD #1250 ON FORM 1116 WAS MISSING.  
**(Reject Code 714) Total errors: 394 (Last season 70)**
18. NAME CONTROL ON 1041, PAGE 1 MAY NOT HAVE TWO CONSECUTIVE SPACES BETWEEN THE FIRST POSITION AND FOURTH POSITION.  
**(Reject Code 204) Total errors: 374 (Last season 215)**
19. ZIP CODE FIELD ON FORM 1041 & SCHEDULE K-1 MUST BE NUMERIC.  
**(Reject Code 256) Total errors: 307 (Last season 674).**
20. STATEMENT RECORD WAS PRESENT BUT "STM nn" REFERENCE WAS MISSING.  
**(Reject Code 274) Total errors: 265 (Last season 179).**
21. NAME CONTROL FIELD ON FORM 1041 WAS MISSING.  
**(Reject Code 198) Total errors: 252 (Last season 117).**
22. 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: 247 (Last season 1502)**
23. CITY FIELD ON FORM 1041 AND SCHEDULE K-1 MUST CONTAIN ONLY VALID CHARACTERS.  
**(Reject Code 236) Total errors: 214 (Last season 325)**
24. STATE RETURN COUNT IN SUMMARY RECORD DOES NOT MATCH IRS RECORD COUNT.  
**(Reject Code 901) Total errors: 183 (Last season 0)**

## **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 6198** (At Risk Limitation)
27. **Form 6252** (Installment Sale Income)
28. **Form 6478** (Credit for Alcohol use as Fuel)
29. **Form 6765** (Credit for Increasing Research Activities)
30. **Form 6781** (Gains & Losses from Section 1256 Contracts and Straddles)
31. **Form 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)
32. **Form 8275** (Disclosure Statement)
33. **Form 8275-R** (Regulatory Disclosure Statement)
34. **Form 8582** (Passive Activity Loss Limitation)
35. **Form 8582** (Worksheets)
36. **Form 8582-CR** (Passive Activity Credit Limitations)
37. **Form 8586** (Low-Income Housing Credit)
38. **Form 8609-A** (Annual Statement for Low-Income Housing Credit)
39. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
40. **Form 8820** (Orphan Drug Credit)
41. **Form 8824** (Like Kind Exchanges)

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

- 42. **Form 8829** (Expenses for Business Use of Your Home)
- 43. **Form 8860** (Qualified Zone Academy Bond Credit)
- 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. **Payment Record Electronic Funds Withdrawal** (Direct Debit) Payment Record.
- 51. **Authentication Record**
- 52. **Statement (“STMbnn”)** Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.
- 53. **Optional Preparer Records**
  - Preparer’s Note
  - Election Explanation
  - Regulatory Explanation
- 54. **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.
- 55. **Summary Record**
- 56. **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 4255
4. FORM 4562
5. FORM 4684
6. FORM 4972
7. FORM 6198
8. FORM 6252
9. FORM 6781
10. FORM 8082
11. FORM 8275
12. FORM 8275-R
13. FORM 8609-A
14. FORM 8824
15. FORM 8829
16. FORM 8860
17. FORM 8874
18. FORM 8881
19. FORM 8886
20. FORM 8896

### **SCHEDULES**

1. SCHEDULE C
2. SCHEDULE C-EZ
3. SCHEDULE E
4. SCHEDULE F
5. SCHEDULE H
6. SCHEDULE J
7. SCHEDULE K-1
8. 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 Filing Tax Payment System (EFTPS) (This method is *not* part of the electronically filed form 1041 record.) Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information. IRS EFTPS Contact: 1-800-255-0654

### **NOTE:**

Payment of balances due may also be made via **paper check** which may be attached to the Form 8453-F, or by mailing the check directly to the Submission Processing Center identified in the 1041 Instruction booklet. Currently, there are no plans to create a payment voucher for Form 1041. Therefore, paper checks mailed separate from Form 8453-F should be attached to a letter to assure the payment is credited to the correct account. The letter should provide the following information for the Estate or Trust:

- Form 1041
- Employer Identification Number of the Estate or Trust
- Name of Estate or Trust
- Tax year for which the payment is intended.
- Name, address, and telephone number of the Fiduciary.
- Amount of payment

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**

**See Page 20, item D.**

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  
ATTN: Darryl Giles  
EMS Development Section  
OS:CIO:I:B:F:EI:ES  
1111 Constitution Ave. NW,  
NCFB A5-357  
Washington, DC. 20224

(Phone: 202-283-5193)

## 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) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.
3. All return records must be in ascending order by 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;
  - 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 11 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:

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

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

#### d. Statement and Summary Records - Variable Format

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

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

## SECTION 3 FILE FORMAT

### .01 GENERAL DESCRIPTION

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

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

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

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

The following data structures are acceptable:

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

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

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

## **SECTION 3      FILE FORMAT**

### **.01 GENERAL DESCRIPTION – (Continued)**

- (6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Section 11. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.
  
- (7) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule, or a logical part (i.e., PG01 or PG02 of a form or schedule, or a line of a statement).

## **SECTION 3 FILE FORMAT**

### **.02 RETURN SEQUENCE ORDER**

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

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

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

## SECTION 3 FILE FORMAT

### .03 FIXED LENGTH OPTION (Fixed Format)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. A "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. The Authentication Record, TRANA, TRANB, Statement Record, Summary, RECAP Records, Preparer Note, Election Explanation and Regulatory Record must be transmitted in a Fixed Format.

- (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: Variable and Fixed data should not be submitted in the same transmission.**

**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)

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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 opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), 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, 3 and 4.

### **.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 001-96. 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)**

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- (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)

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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 and STM100) 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 141 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 or 26, 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 1, 2008.

## 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 can have less 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
<b>Estates:</b> a. Frank <u>Walnut</u> Estate, Alan Beech, Exec.  Estate of Jan <u>Poplar</u>  Homer J. <u>Maple</u> Estate	WALN  POPL  MAPL	<b>Estates:</b>  The Name Control is the first four characters of the deceased individual's <b>last name</b> . <b>Note:</b> 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.  <b>Note:</b> Never include any part of the word "trust" in the Name Control.
Jan R. <u>Fir</u> <u>C</u> hildren’s 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	

<p>c. <u>Cedar Corp. Employee Benefit Trust</u></p> <p><u>Magnolia Association Charitable Lead Trust</u></p> <p><u>Maple-Birch Endowment Trust John J. Willow, Trustee</u></p>	<p>CEDA</p> <p>MAGN</p> <p>MAPL</p>	<p>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.</p>
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**SECTION 5 NAME CONTROL, continued**

Name(s)	Name Control	Rule
<p><b>Trusts and Fiduciaries, cont'd</b></p>		<p><b>Trusts and Fiduciaries, cont'd</b></p>
<p>d. Trust No. <u>0129C</u> FBO Margaret Laurel</p>	<p>129</p>	<p>c. For numbered trusts, use the first four digits of the trust number, disregarding any leading zeros and trailing alphas.</p>
<p>Trust No. <u>12100</u> FBO Margaret Laurel</p>	<p>1210</p>	
<p>e. <u>0020 GNMA</u> POOL</p>	<p>20GN</p>	<p>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.</p>
<p><u>GNMA</u> Pool No. <u>00100B</u></p>	<p>100G</p>	
<p>f. Richard L <u>Aster</u>, Charitable Remainder Unitrust</p>	<p>ASTE</p>	<p>Additional examples.</p>
<p>Testamentary Trust Edward <u>Buckeye</u> TTEE</p>	<p>BUCK</p>	
<p>Trust FBO Eugene <u>Eucalyptus</u></p>	<p>EUCA</p>	
<p>Trust FBO The <u>Dogwood</u> Blossom Society</p>	<p>DOGW</p>	

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

## 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, 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:

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

**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.

<u><b>EXAMPLES</b></u>	<u><b>ENTER AS</b></u>
<i>South Court Street</i>	<b>S COURT ST</b>
<i>Circle Drive</i>	<b>CIRCLE DR</b>
<i>Lane Building</i>	<b>LANE BLDG</b>
<i>Northeast Street</i>	<b>NORTHEAST ST</b>
<i>Third Street</i>	<b>THIRD ST</b>
<b>3 Ave.</b>	<b>3RD AVE</b>

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)**

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#### **.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
<b>(all fraction, space before &amp; after the number e.g., 1012 1/2 ST)</b>	
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.

<b>Foreign Countries</b>	
<b>If Alpha Country Code is...</b>	<b>Then Insert the Following Country</b>
AA	Aruba
AC	Antigua & Barbuda
AE	United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore & Cartier Is
AU	Austria
AV	Anguilla
AX	Akrotiri
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas
BG	Bangladesh
BH	Belize
BK	Bosna-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin
BO	Belarus
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India

Foreign Country Code Table, continued.....

BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia
CD	Chad
CE	Sri Lanka
CF	Congo (Brazzaville)
CG	Congo (Kinshasa), Dem Rep of the
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
FR	Corsica
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana

## Foreign Country Code Table, continued.....

FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia
FQ	Baker Island
FR	France (same code for Corsica)
FS	Fr Southern & Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Is & McDonald Is
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Terr
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire
IZ	Iraq

## Foreign Country Code Table, continued.....

JA	Japan
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Dem People's Rep of Korea
KQ	Kingman Reef
KR	Kiribati
KS	Republic of Korea
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands

## Foreign Country Code Table, continued.....

MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Islands
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar
RB	Serbia
RE	Reunion
RN	Saint Martin
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre & Miquelon
SC	St Kitts

Foreign Country Code Table, continued.....

SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Spain
ST	St Lucia
SU	Sudan
SV	Svalbard
SW	Sweden
SX	S Georgia & S Sandwich Is
SY	Syria
SZ	Switzerland
TB	Saint Barthelemy
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks & Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	Dem Rep of Timor-Leste
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	Great Britain
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	St Vincent & Grenadines
VE	Venezuela
VI	British Virgin Islands

### Foreign Country Code Table, continued.....

VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XI	Aland Island
XM	Myanmar
XN	Northern Ireland
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XX	Other Country
XY	Canary Islands
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

## SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

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### .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 must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected **by the Unisys programs**, the ACK File will contain the following:
  - a. The original transmitter records (TRANA and TRANB).
  - b. One ACK Record Set consisting of an ACK Key Record with a “T” in the Acceptance Code Field, and one ACK Error Record containing 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. Next, 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)

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4. The acknowledgement of a partnership 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 –position, 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 Electronic Filing Unit at the Ogden IRS Center for assistance at (866) 255-0654.

## SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

### 02. RECEIVING THE ACKNOWLEDGEMENT FILE

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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 Electronic Filing Unit Help Desk at the Ogden IRS Center 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. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. 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)

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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>Byte Count</u>	<u>Length</u>	<u>Description</u>
		4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKbbb"
0010	Client ID	3	N
0015	Bought/Sold Indicator	1	X or 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	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	"#"



## **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**

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**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 2008 or 2009. If on TRANA, Field #0160 equals P, TRANA Field #0050 must be 2009 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)**
- 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**

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- 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.
- 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 SCHEDULES

### .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

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- 102** If the Tax Period (Field #0005), Form 1041 is not in the valid format.  
**(See the instructions on Page 69).**
- 104** If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 200812 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2008 (20081231) 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: 200901, 200902, 200903, 200904, 200905, 200906**
- 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: 200901, 200902, 200903, 200904, 200905, 200906**
- 110** E-file does not allow a Tax Period (Field #0005 on Form 1041) of 200907 or greater.
- 115** If Form 1041, page 1, Field 0005 is equal to nnnn12, then Schedule K-1, Fields 0010 and 0020 must equal to blank.  
  
If Form 1041, page 1, Field 0010 is significant, then it must be equal to the entry on Schedule K-1, Field 0010.  
  
If Form 1041, page 1, Field 0020 is significant, then it must be equal to the entry on Schedule K-1, Field 0020.
- 120** If the return is a short period return (Form 1041 fields 0010, 0020 < twelve months) and the Initial Return (Field #0210) and Final Return (Field #0220) on Form 1041, Page 1 are both blank.
- 122** The Employer Identification Number and the Name Control on the return do not match information on the IRS National Account Profile database.

**Exception:** This reject code will not apply when using the following EIN range during BATS only: Valid range: 41-0000001 through 41-0001000.  
**\*\*\*\* 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 2008 are:

- (a) Calendar Years returns – 200812
- (b) Fiscal Year Returns Ending Periods – 200901, 200902, 200903, 200904, 200905, 200906

(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 February 15, 2009 will be assigned a Tax Period of 200902. 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, 2009, the Tax Period field will be 200905 or if the ending date is June 25, 2009, the Tax Period is 200906).

**REJECT VALIDATION CRITERIA  
CODE**

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**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	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 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**

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

Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Form 8860	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
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**

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- 132** If page one (1) of Form 1041 is not present.
- 134** If page two (2) of Form 1041 is not present.
- 148** If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.
- If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending, numeric sequence and within the valid range.
- 150** If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule.
- If the Form Occurrence Number on Page 2, 3 or 4 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.
- 158** If the Employer Identification Number (EIN) is not numeric.
- 162** If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid EIN prefix equal to one of the following:
- 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99
- 164** The Employer Identification Number (EIN) of the 1041 Record ID (Field 0003) must be present and equal to the EIN of the Record ID on all multiple pages of forms, schedules, and statement records within the return.

<u>Forms/Schedules</u>		<u>Field Number</u>
Form 1041	Page 1, 2, 3 & 4	0040, 0923, 1513, 2054
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

**REJECT VALIDATION CRITERIA  
CODE (Continued)**

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

<u>Forms/Schedules</u>		<u>Field Number</u>
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	0003
Form 3800	Page 1, 2, 3	0003, 1003, 1204
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, 0493
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 6198	Page 1	0003
Form 6252	Page 1	0003
Form 6478	Page 1	0003
Form 6765	Page 1, 2	0003, 0446
Form 6781	Page 1	0003
Form 8082	Page 1, 2	0003, 0523
Form 8275	Page 1, 2	0003, 0423
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	0003
Form 8824	Page 1, 2	0003, 0226
Form 8829	Page 1	0003
Form 8860	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

(Continued on next page.)

**REJECT VALIDATION CRITERIA**  
**CODE (Continued)**

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- 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
- 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 = 2009 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

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### 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.

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

- 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, #0190):

- 208** The first Name Line (Field #0060) on Form 1041, Page 1, must be present.
- Name Line Fields #0060, #0070, #0190, on the Schedule K-1 must be present.

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

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

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

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

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

## REJECT VALIDATION CRITERIA CODE

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### 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):

- 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

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### **STREET ADDRESS (Fields #0090, #0100, #0170 ):**

**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

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### CITY FIELD (Fields #0100, #0110, #0180)

- 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, #0120 & #0190):

- 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 or 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

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### STATE FIELD (Fields #0110, #0120 & #0190): 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, #0130, #0200)

- 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, nnnnnnnnbbb, 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

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- 260** If Form 1041, Field 0303 is equal to X, then Field 0307 must be significant and have the year (first 4 characters) equal to the current tax year, i.e. 2008.
- 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>
<b>Form 1041</b>	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370,
<b>Schedule D</b>	780, 1600-1620, 1760
<b>Schedule E</b>	0930, 0940, 0950, 0970, 1070, 1210, 1350, 1730, 1770, 1810, 1870, 1990, 2020
<b>Schedule F</b>	0700
<b>Schedule I</b>	0060, 0080, 0250, 0270, 0280, 0360, 0370, 0520
<b>Schedule K-1</b>	0270, 0280, 0290, 0300, 0310
<b>Form 4684</b>	0060, 0150, 0240, 0330, 0600, 0740, 0830, 0920 1000, 1010, 1040, 1050, 1070, 1080, 1160, 1170 1200, 1210, 1230, 1240
<b>Form 4797</b>	1250
<b>Form 6198</b>	0100, 0350
<b>Form 6781</b>	0460, 0470
<b>Form 8582</b>	0030, 0040, 0055, 0056, 0057, 0070, 0080
<b>Form 8801</b>	0040
<b>Payment Record</b>	0060

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 292** **Note:** This reject code has been deleted.
- 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

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

**Significant Entry  
(Field Number)**

0610 (If “X”)  
0630 (If “X”)

**Corresponding STM Reference  
(Field Number)**

0620  
0640

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

**Significant Entry  
(Field Number)**

0190  
0260 (If “X”)

**Corresponding STM Reference  
(Field Number)**

0200  
0250

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

**Significant Entry  
(Field Number)**

0250 (If “X”)  
0360 (If “X”)  
0615 (If “X”)  
0655 (If “X”)

**Corresponding STM Reference  
(Field Number)**

@0240  
@0350  
@0610  
@0650

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

**Significant Entry  
(Field Number)**

+0176

**Corresponding STM Reference  
(Field Number)**

@0177

## REJECT VALIDATION CRITERIA CODE

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- 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>
0020	0025

- 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
0490 (If “X”)	0500
0710 (if “X”)	0725

- 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

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- 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

- 313** If any of the following fields on **Form 3800** 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>
0810	0825

- 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>
0160	0165

**REJECT VALIDATION CRITERIA  
CODE**

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**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

**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>
<b>Form 1041</b>	0170, 0180, 0230, 0630, 1250, 1315, 1340
<b>Schedule C</b>	0010
<b>Schedule C-EZ</b>	0010
<b>Schedule E</b>	0750-0780
<b>Schedule F</b>	0010, 0070, 0340
<b>Schedule H</b>	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
<b>Schedule K-1</b>	0040
<b>Form 2210</b>	1380, 1590, 1820, 2050, 2170-2600
<b>Form 2439</b>	0050
<b>Form 3468</b>	0010
<b>Form 3800</b>	0040, 0090, 0100, 0110, 0600, 0610, 0620, 0630, 0640, 0645, 0650, 0655, 0707, 0685, 0690, 0705, 0710, 0720, 0800, 0840, 1050, 1070, 1080, 1090, 1162, 1260, 1350, 1360, 1365.

**REJECT VALIDATION CRITERIA  
CODE**

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**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 8860	0010, 0520, 0530, 0540
Form 8864	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8886	0010, 0016, 0017
Form 8896	0010
Summary Record	0303, 0357, 0450

**REJECT VALIDATION CRITERIA  
CODE**

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**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>
<b>Form 1041</b>	0025, 0130-0160, 0190, 0210, 0220, 0240, 0250, 0260, 0265, 0280-0300, 0303, 0305, 0309, 0410, 0695, 0825, 0826, 0840, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505
<b>Schedule C</b>	0080, 0090, 0100, 0120, 0125, 0130, 0140, 0550, 0560, 0590, 0600, 0610, 0630, 0635, 0780, 0785, 0790, 0795, 0800, 0805, 0810 0815
<b>Schedule C-EZ</b>	0080, 0170, 0175, 0180, 0185, 0190, 0195, 0200, 0205
<b>Schedule E</b>	0070, 0075, 0080, 0085, 0090, 0095, 1007, 1008, 1030, 1060, 1170, 1200, 1310, 1340, 1450, 1480
<b>Schedule F</b>	0040, 0050, 0080, 0085, 0260, 0740, 0750
<b>Schedule H</b>	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540
<b>Schedule K-1</b>	0030, 0130, 0150, 0250, 0260.
<b>Form 1116</b>	0020-0060, 0135, 0650, 0660
<b>Form 2210</b>	0110, 0120, 0130, 0140, 0150, 0160, 0170
<b>Form 2210F</b>	0013, 0016
<b>Form 2439</b>	0010, 0020
<b>Form 3468</b>	0020
<b>Form 4136</b>	0250, 0360, 0615, 0655

## REJECT VALIDATION CRITERIA CODE

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**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 4562	0188, 0810-0825, 1390-1415, 1460-1485 1530-1555, 1600-1625, 1670-1695, 1740-1765, 1770-1815
Form 4684	0472, 0474, 0512, 0514.
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, 0485, 0490, 0700, 0710.
Form 6781	0020, 0030, 0040, 0060
Form 8082	0020, 0035, 0040, 0050, 0055, 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 8801	0785, 0790, 0805, 0810.
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.
Summary	0070

## REJECT VALIDATION CRITERIA CODE

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### .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

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

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 364** 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 380** If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.
- 381** If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.
- 386** If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.
- 387** If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.
- 388** If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.
- 389** If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.
- 390** If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.
- 391** If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.
- 392** If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.
- 393** If the count for Form 8801, Page 2, on the Summary Record (Field #0341) is not equal to the IRS count of Form 8081, 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 8081, 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 #0355) 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.

## REJECT VALIDATION CRITERIA CODE

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- 398** If the count for Form 8829, Page 1 on the Summary Record (Field #0356) is not equal to the IRS count for Form 8829, Page 1 records within the return.
- 399** If the count for Form 8582, Page 3 on the Summary Record (Field #0316) is not equal to the IRS count of Form 8582, Page 3 records within the return.
- 400** If the count for the Payment record on the Summary Record (Field #0362) is not equal to the IRS count for the Payment Record Page 1, records within the return.
- 402** If the count for form 6765, Page 1 on the Summary Record (Field #0297) is not equal to the IRS count for Form 6765, Page 1 records within the return.
- 404** If the count for Form 6765, Page 2 on the Summary Record (Field #0298) is not equal to the IRS count for Form 6765, Page 2 records within the return.
- 406** If the count for Form 8586, Page 1 on the Summary Record (Field #0331) is not equal to the IRS count for Form 8586, Page 1 records within the return.
- 408** If the count for Form 8609-A, Page 1 on the Summary Record (Field #0335) is not equal to the IRS count for Form 8609-A, Page 1 records within the return.
- 410** If the count for Form 8820, Page 1 on the Summary Record (Field #0346) is not equal to the IRS count for Form 8820, Page 1 records within the return.
- 420** To validate the entry in Field #0442 of the Summary Report to accept only “**NY**” or **Blank**.
- 422** If the count for Form 4136, Page 1, on the Summary Record (Field #0204) is not equal to the IRS count of Form 4136, Page 1, records within the return.
- 423** If the count for Form 4136, Page 2, on the Summary Record (Field #0205) is not equal to the IRS count of Form 4136, Page 2, records within the return.
- 424** If the count for Form 4136, Page 3, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 3, records within the return.
- 425** If the count for Form 4136, Page 4, on the Summary Record (Field #0207) is not equal to the IRS count of Form 4136, Page 4, records within the return.
- 430** If the count for Form 8082, page 1 on the Summary Record (Field #0299) is not equal to the IRS count for Form 8082, page 1 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 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 #0358) 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 #0359) is not equal to the IRS count for Form 8082, page 2 records within the return.
- 438** If the count for Form 8860 on the Summary Record (Field #0336) is not equal to the IRS count for Form 8860 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.
- 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 2009 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

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

## REJECT VALIDATION CRITERIA CODE

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- 500** If Form 3800, Field #0020 (Investment Credit) is significant, the entry must equal Form 3468, Field #0410 (Current Year Credit).
- 504** If Form 3800, Field #0060 (Current Year Credit for Increasing Research Activities) is significant, the entry must equal Form 6765, Field #0760 (Subtract Line 64 from Line 63).
- 505** If Form 3800, Field #0070 (Current Year Low-Income Housing Credit) is significant, the entry must equal Form 8586, Field #0150 (Subtract Line 6 from Line 5).

## REJECT VALIDATION CRITERIA CODE

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- 507** If Form 3800, Field #1340 (Current Year Low-Income Housing Credit) is significant, the entry must equal Form 8586, Field #0355 (Subtract Line 19 from Line 18).
- 511** If Form 3800, Field #0130 (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 #1140 (Tentative Minimum Tax) is significant, the entry must equal Schedule I, field 0530 (Tentative Minimum Tax).
- 513** If Form 3800 is present and Field #1030 (Alternative Minimum Tax) is significant, then Schedule I, field 0550 (Alternative Minimum Tax) must also be significant.
- 515** If Form 3800, Field #1320 (Work Opportunity Credit) is significant, it must equal Form 5884, Field #0165.
- 554** If Form 3800, Field #0580 (Biodiesel and Renewable Diesel Fuels Credit) is significant, the entry must equal Form 8864, Field # 0210.
- 556** If Form 3800, Field 0540 is significant, the entry must equal the amount on Form 8874, Field 0360.
- 558** If Form 3800, Field 0550 is significant, the entry must equal the amount on Form 8881, Field 0060.
- 559** If Form 3800, Field #0560 (Employer-Provided Child Care Facilities and Services) is significant, the entry must equal Form 8882, Field # 0160.
- 562** If Form 3800, Field 0590 is significant, the entry must equal the amount on Form 8896, Field 0210.
- 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 Literal) equals SEC 280C”, then Fields #(s) 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0340, 0350, 0360, 0370, 0465, 0470, 0475, 0480, 0495, and 0500 must be blank.
- 589** If Form 6781 is present and (Field #0240) or (Field #0250) are significant, then Schedule D (Form 1041), (Field #0750) or (Field #1580) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 602** At least one of the following fields (Field #'s 0130, 0140, 0150, 0151, 0152, 0160 or 0190) on Form 1041 Page 1 must equal "X".
- 604** If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X" then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) and Field #0152 (ESBT) and Field #0160 (Grantor Type Trust) must be equal to spaces.
- 608** If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.
- 609** If Form 1041, Page 1, Field 0151 is equal to "X", then Fields 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.
- 610** If Form 1041, Page 1, Field 0152 is equal to "X", then Fields 0130 and 0151 must be equal to blanks.
- 612** If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.
- 613** "If Form 3468 is present and Fields 0120 or 0140 are significant, then Field 0150 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 2005 Estimated Tax) must be zero or blank.

## REJECT VALIDATION CRITERIA CODE

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- 620** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero, then Schedule D must be present.
- 632** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D, Page 2, Field #1760 (Net Loss From Line 15, col. 3 or \$3000).
- 634** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D, Page 2, Field #1730 (Total Net Gain or Loss, col. 3).
- 636** If Form 1041, Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 2, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
- 638** If Form 1041, Page 1, Field #0370 (Ordinary Gain or Loss) is significant, then Form 4797 must be present, unless Form 1041, Field #0375 is equal to "Form 4684".
- 640** If Form 1041, Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.
- 642** If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.
- 643** If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMbnn.
- 648** If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041, Page 1 contains a significant entry, then Field #0510 (Total) must be significant.
- 652** If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("SECTION 642(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.

## REJECT VALIDATION CRITERIA CODE

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- 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 - 3500.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 674** If Form 1041, Page 1, Field #0620 (**Current Year Estimated Tax Payments and Prior Year ES Credit**) is significant, then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.
- 676** If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041, Page 1 and either Field #0070 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
- 677** If Form 1041, Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.
- 680** If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041, Page 1 contains a significant entry, then Total Payments (Field #0750) must be significant.
- 682** If Form 1041, Page 1, Field #0710 (Form 2439 Amount) is significant, then Form 2439 must be present and the sum of all Field #0230 (Tax Paid by RIC/REIT) from all Forms 2439 must equal Field #0710, Form 1041.
- 683** If Form 1041, Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #4360 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.
- 684** If Form 1041, Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.
- 686** If Form 1041, Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.
- 690** If Form 1041, Page 1, Field #0810 (Amount Refunded) is \$10,000,000 or greater.
- 692** If Form 1041, Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer's Firm EIN).
- 695** If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 702** If Form 1041, Page 2, Field #1040 (Amount from Schedule A) is numeric and greater than zero, then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
- 704** If Schedule J, Page 1 (Form 1041) is present, then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041, Page 2, if Field #1090 is significant.
- 706** If Form 1041, Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
- 708** If Schedule J, Page 1 (Form 1041) is present, then Field #0040 (Income Required Schedule B) must be equal to Form 1041, Page 2, Field #1120, (Income to be Distributed Currently), if Field #1120 is significant.
- 710** If Schedule J, Page 1 (Form 1041) is present, then Field #0020 (Amounts Required Schedule B) must equal Form 1041, Page 2, Field #1130 (Other Amounts Paid/Credited).
- 712** If Form 1041, Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant, then Field #1140 (Total Distributions) must also be significant.
- 714** If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116 must be present, and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.
- 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 Form 3800, Field #1390, Current Year Credit.
- 720** If Form 1041, Page 2, Field #1300 (Credit for Prior Year) is significant, then Form 8801 must be present.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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, 0170.
- 726** If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
- 728** Form 1041, Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Schedule I, page 2 field 0550 (Schedule I, Alternative Minimum Tax).
- 729** If Form 1041, Page 2, Field #1367 contains the literal "SECTION453A(C) INTEREST", then Form 1041, Page 2, Field #1366 (Computation Schedule) must equal "STMbNN".
- 730** If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041, Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.
- 732** If Form 1041, Page 2, Field #1367 contains the literal "SEC641(c)", then Field #1366 (Computation Schedule) must equal "STMbnn" and Field #1368 (Tax or Interest Due) must be significant.
- 734** Schedule D, Page 2, Field #1760 (Smaller of Loss from Line 15, col. 3 or \$3000) cannot be greater than \$3,000.
- 738** If Form 4684, Page 2, Field #1310 (Loss on Line 43 is Equal to or Less than Gain on Line 42) is greater than zero, then Form 4797, Page 1, Field #0600 (Gain Form 4684 Line 42) 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 #830 (Preparer's Name) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 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, and Form 4972 is not present, Field #1220 (Other Tax Description) must equal "FORM8621ONLY".
- 755** Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal "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, #0270-0290 or #0950 must contain a valid entry.
- 759** If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must be equal to Field #0950.
- 760** If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
- 762** If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.
- 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 must be present.
- 767** The "Date Acquired" fields for Schedule D may contain only the data specified under the "Description" heading as reflected in the Record Layouts.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 770** If Form 1041, Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
- 771** If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970 (line 35) 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 35) cannot be less than zero.
- 774** If Schedule D, Field #1970 is greater than zero, then Form 1041, Field #1205 must be greater than zero.
- 776** If Form 1041, Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
- 778** If Schedule C, Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C, Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
- 780** Form 1041, Page 1, Field #0535 (SECTION 542i Number of Gravesites) must be numeric or blank.
- 782** If Schedule C, Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C, Page 2, Field 1010 (Total Other Expenses) must also be significant.
- 783** If Schedule C (Form 1040), Field #0530 (PAL Indicator) is significant, the entry must be equal to "PAL".
- 784** If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) is equal to "X", then Form 6198 must be present.

## REJECT VALIDATION CRITERIA CODE

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- 785** On Form 4562, if Field 0120 (on page 1) is significant, then Field 1340 (on page 2) must also be significant.”
- 786** If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.
- 788** If Form 4684 is present and Field #1140 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.
- 790** If Form 4684, Field 1320 significant and not equal to blanks, the entry must be equal to “PAL”.
- 792** If Form 6252 is present and either Field #0280 (Line 24 Minus Line 25) or Field #0450 (Line 35 Minus Line 36) is significant, then either Schedule D or Form 4797 must be present.
- 794** If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 must be significant.
- 795** If Form 1041, Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal “X”.
- 796** If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.
- 797** Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).
- 798** On Form 8824, if Field #0030 through #0330 are blank, then Fields #0020, #0340, and #0360 must be significant and not zero, and Field #0025 must equal STMbnn.
- 799** If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal “STMbnn”.
- 800** If Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over \$1000 Paid Quarterly – No Box) equals “X”, then Form 1041, Page 2, Field #1365 (Household Employment Taxes) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 801** If Schedule H (Form 1040), Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals “X”, then Form 1041, Page 2, Field #1365 (Household Employment Taxes) must be significant.
- 802** Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) cannot both equal “X”.
- 803** Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly –No Box) cannot both equal blank.
- 804** Schedule H (Form 1040), Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviation.
- 805** Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal “X”.
- 806** Schedule H (Form 1041), Page 1, Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
- 807** Schedule H (Form 1041), Page 1, Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
- 808** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all equal “X”, then Schedule H (Form 1040) Page 2 must be present.
- 809** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) all equal “X”, then Schedule H cannot be filed.
- 810** If Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.

## REJECT VALIDATION CRITERIA CODE

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- 811** If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld –Yes Box) both equal “X”, then Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) both must be blank.
- 812** If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than the Annual Amount.
- 813** If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals “X”, then Field #0050 (Fed Income Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all must be blank.
- 814** If Schedule H (Form 1040), Page 2 is present, then Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) cannot equal “X”.
- 815** If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over \$1000 Paid Quarterly - Yes Box) cannot equal "X".
- 816** Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).
- 817** If Schedule H (Form 1040), Page 2 is present, then Field 0520 (Total Taxes from Line 8) must equal Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments).
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 827** If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.
- 830** On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0070, 0090, 0180, 0210, 0220, 0307, 0320, 0340, 0347, 0407, 0416, 0420, 0435, 0450, 0605 0785.
- On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0555, 0565, 0580, 0595, 0605, 0625, 0640, 0680, 0695, 0725, 0750, 0757, 0764, 0775, 0785, 0795, 0825, 0970, 0990.
- On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 3030, 3050, 3070, 3220, 3280, 3340, 3400, 3460, 3520, 3580, 3640, 3680, 3720, 3760, 3800, 3840, 3880, 3940, 3980, 4020, 4160, 4200, 4260, 4300, 4340.
- 835** On Form 4136, if Field #4360 (Line 17) is significant, then Form 1041, Field #0720 (Line 24g, Form 4136 Amount) and Form 1041, Field #0740 (Line 24h, Total) must be significant.
- 836** On Form 4136, if Field #0040, Line 1c (c) is significant, then Field #0030, Line 1c (a) must also be significant.
- On Form 4136, if Field #0070, Line 1c (d) is significant, then either Field #0010, Line 1a (c), or Field #0020 Line 1b (c), or Field #0040 Line 1c (c) must also be significant.
- On Form 4136, if Field 0090, Line 1d (d) is significant, then Field 0080, Line 1d (c) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 838** On Form 4136, if Field #0180, Line 1a (d) is significant, then Field #0170 Line 1a (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 4e (d) is significant, then Field #0445, Line 4e (c) must also be significant.
- 840** On Form 4136, if Field #0260, Line 3a (c) is significant, then Field #0270, Line 3a (a) must also be significant.
- On Form 4136, if Field #0307, Line 3b (d) is significant, then either Field #0270, Line 3a (c) or Field #0303 Line 3b (c) must also be significant.
- On Form 4136, if Field #0320, Line 3c (d) is significant, then Field #0310, Line Line 3c (c) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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

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

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

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

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

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

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

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

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

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

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

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

**REJECT VALIDATION CRITERIA  
CODE**

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**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	

**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

## REJECT VALIDATION CRITERIA CODE

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**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)).

**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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 864** On Form 4136, if Field #0795, Line 9a (d) is significant, then Field #0790, Line 9a (c) must also be significant.
- On Form 4136, if Field #0790, Line 9a (c) is significant, then Field #0785, Line 9a (a) must also be significant.
- 865** On Form 4136, if Field #0825, Line 9b (d) is significant, then Field #0815, Line 9b (c) must also be significant.
- On Form 4136, if Field #0815, Line 9b (c) is significant, then Field #0810, Line 9b (a) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 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.

## REJECT VALIDATION CRITERIA CODE

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- 902** The “State Attachment” count does not match the IRS Record Count.
- 903** Only one AHEADER record may be present for each state return.  
**Note:** Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 906** No recognizable State records are attached but the Summary Record is equal to a valid State Code.
- 907** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 916** On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.
- 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.
- 958** If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 970** The 1041 efile BATS program cannot accept the following forms and schedules until January 10, 2009.  
Sch. I (1041), 1116, 2210, 2439, 3800, 4136, 5884, 6765, 8586, 8864, 8801.
- 980** The 1041 efile BATS program cannot accept the following forms until January 24, 2009. Forms: 3468, 4684, 6478, and 8820.
- 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 26, 2009 and October 20, 2009.
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, 2007 through December 31, 2007,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

000-00-0000 through 001-00-9999

691-00-0000 through 699-99-9999

764-00-0000 through 999-99-9999

6. returns with Power of Attorney currently in effect in which the refund is to be sent to a third party, or
7. returns with any correspondence requesting special consideration or procedures.

**.02 RETURN SEQUENCE ORDER**

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

**.03 LENGTH OPTIONS**

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

**.04 RECORD TYPES**

- A header
- B attach
- C attach
- D attach
- E attach

**.05 ACKNOWLEDGMENT REPORT**

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

## **.06 RECORD LAYOUTS**

Section B of this publication contain the Federal/State record layouts as follows:

State Entity Record  
State Attachment B Record  
State Attachment C Record  
State Attachment D Record  
State Attachment E Record

## **.07 REJECT CODES**

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

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

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(Section B, Data Communication, follows this page.)

# **SECTION B**

## TABLE OF CONTENTS

What's new in EMS for Processing Year 2009.....	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.....	27
a. Changing the Transmission Protocol .....	27
b. Changing the Compression Method .....	31
11. Receiving Acknowledgements.....	35
a. Suspended Transmitter Message .....	37
12. Sending Files.....	38
a. Starting the Send Process .....	38
b. Sending as Transmitter.....	40
13. Request Transmission Status Report.....	41
14. Changing Password .....	43

## **TABLE OF CONTENTS, continued**

15. Executing the State Return Menu.....	47
a. State Return Menu.....	48
b. Resetting a State File.....	49
c. Requesting a State File to Download Report .....	53
d. Receiving State Return Files .....	56
16. Resetting Acknowledgment File(s) .....	58
17. Changing Shared Secrets .....	64
18. Logging Off the System.....	68
19. Trading Partner Sessions Examples .....	69
<i>Appendix A - GTX and Acknowledgment File Name Formats .....</i>	<i>72</i>
<i>Appendix B – XML Error Acknowledgement Format .....</i>	<i>76</i>
<i>Appendix C – EMS Communications and Encryption.....</i>	<i>84</i>
<i>Appendix D – Examples of Transmission Status Reports .....</i>	<i>96</i>
<i>Appendix E – Guidelines for Trading Partners Using EMS.....</i>	<i>109</i>
<i>Appendix F – Example Script to Pick Up Acks &amp; Send a File.....</i>	<i>111</i>
<i>Appendix G – EMS Password Rules .....</i>	<i>117</i>
<i>Appendix H – EMS Password Screen Shot.....</i>	<i>119</i>
<i>Appendix I - Communication Error Messages .....</i>	<i>157</i>
<i>Appendix J – Acronym List.....</i>	<i>166</i>

## **What's New in EMS for Processing Year 2009**

The following are new features of the Electronic Management System (EMS) for the 2009 processing year:

### **New Menu Option**

Transmitters will see a new menu option 9) "Change Shared Secrets" on the Main Menu Screen.

### **TRADING PARTNER RESET PASSWORD OPTION**

Transmitters will be able to reset his/her password without calling the e-Help Desk by choosing menu option 9 from the EMS Main Menu.

### **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**

efile**A** is used for **Test** returns that are processed at **ECC-MTB**

efile**D** is used for **Production** returns that are processed at **ECC-MTB**

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](http://www.irs.gov).

Questions or problems should be directed to the e-Help Desk at 1-866-255-0654 (toll free), or e-mailed [e-helpmail@irs.gov](mailto: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(s) at either the ECC located at Martinsburg. They must arrange to lease and install the lines and purchase modems or routers at both ends. See Appendix C – Digital Service Information.

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

**NOTE:** The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. It is recommended that Internet transmitters should file no more than 500 returns per transmission in case the session terminates prior to completion. If fewer than 500 returns are to be transmitted, it is recommended these returns be filed not more than once per drain. (See processing schedule on [www.irs.gov](http://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 posted on the Electronic Filing Bulletin Board System and the e-file professional page at [www.irs.gov](http://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](http://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" banner shown in Exhibit 3-1 is displayed.

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

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


Exhibit 3-1 Authorized Use Banner

## 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 entire screenshot is enclosed in a rectangular box with a double-line border.

login: xxxxxxxx  
Password:

Exhibit 3-2 Login and Password Prompts

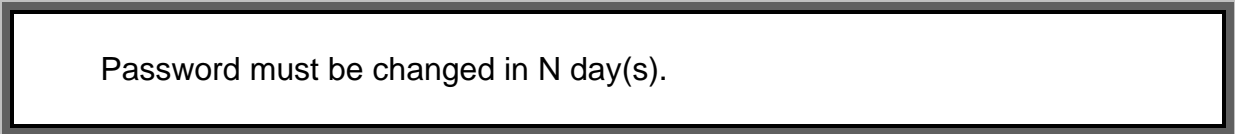
##### ***a. Successful Login – No Password Change Required***

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 font. The entire screenshot is enclosed in a rectangular box with 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 PY2009 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 PY2008 user and logs in to the system for the first time during the PY2009 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 PY2009 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" banner shown in Exhibit 3-33 is then displayed.

```
-----  
FOR OFFICIAL USE ONLY  
  
# ##### ####  
# # # #  
# # # ####  
# ##### #  
# # # # #  
# # # ####  
  
U.S. GOVT. computer  
  
FOR OFFICIAL USE ONLY  
-----
```

Exhibit 3-33 "Official Use" Banner

## **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.

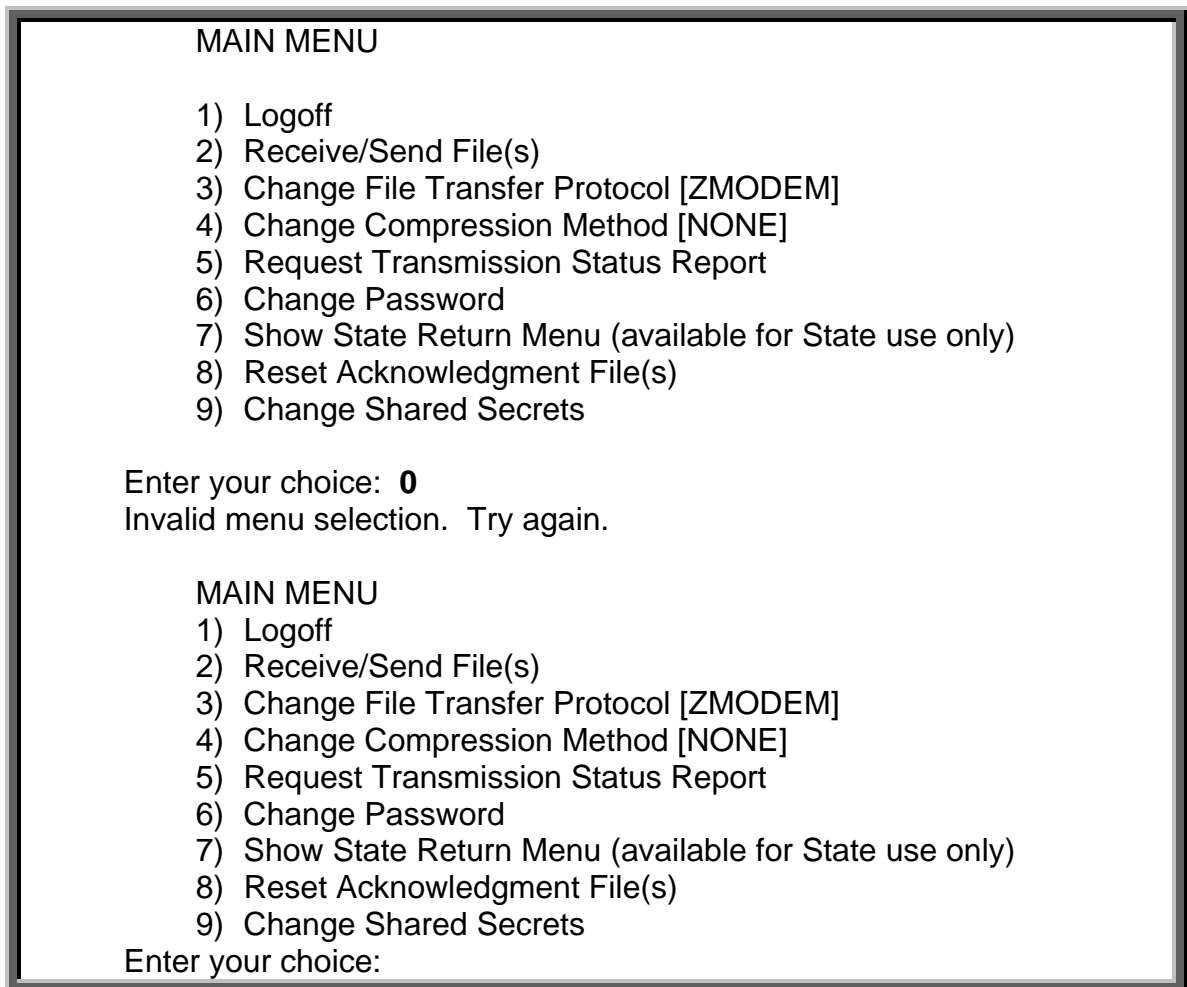


Exhibit 3-36 Invalid Main Menu Selection

## **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.

<p>MAIN MENU</p> <ol style="list-style-type: none"><li>1) Logoff</li><li>2) Receive/Send File(s)</li><li>3) Change File Transfer Protocol [ZMODEM]</li><li>4) Change Compression Method [NONE]</li><li>5) Request Transmission Status Report</li><li>6) Change Password</li><li>7) Show State Return Menu (available for State use only)</li><li>8) Reset Acknowledgment File(s)</li><li>9) Change Shared Secrets</li></ol> <p>Enter your choice: 3</p>
---

**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."

<p>FILE TRANSFER PROTOCOLS MENU</p> <ol style="list-style-type: none"><li>1) Return to MAIN MENU</li><li>2) [ZMODEM]</li><li>3) XMODEM-1K</li><li>4) YMODEM BATCH</li></ol> <p>Enter your choice:</p>
---

**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

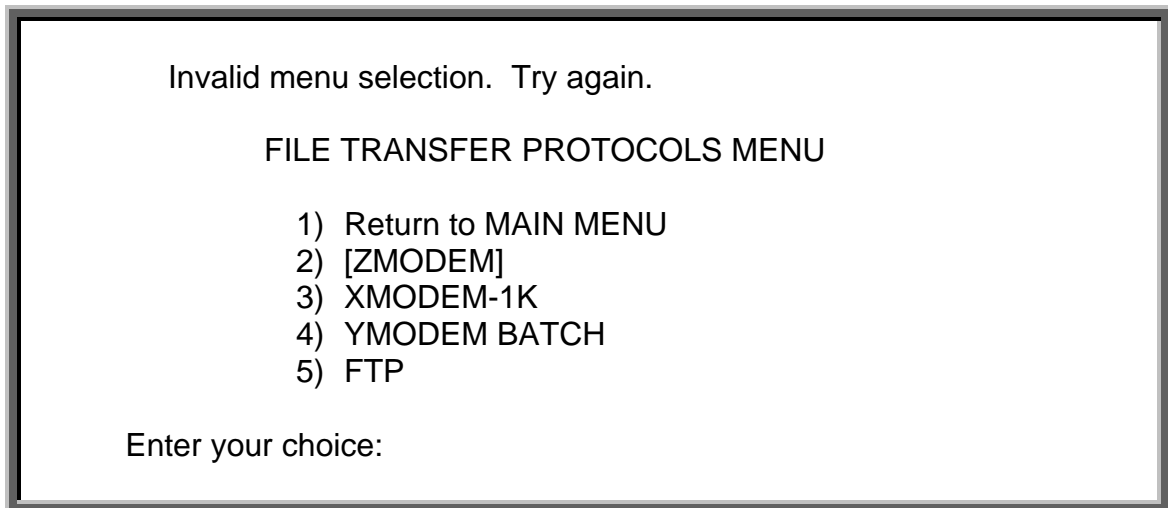
Enter your choice: 0

**Exhibit 4-6 Invalid File Transfer Protocol Menu Selection**

## DATA COMMUNICATION

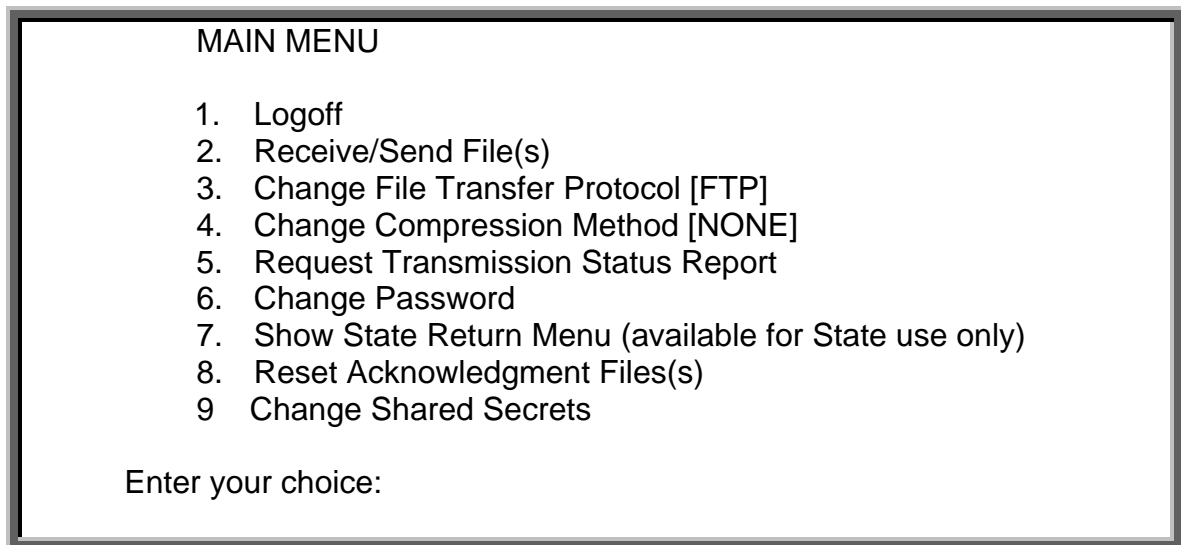
### .01 IRS Front-end Processing Subsystem (FEPS) continued

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](http://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

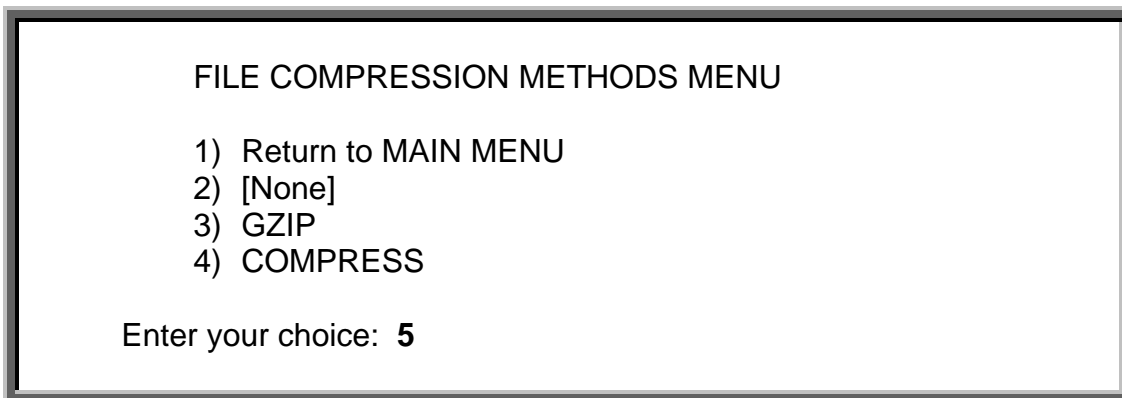
### .01 IRS Front-end Processing Subsystem (FEPS) continued

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.

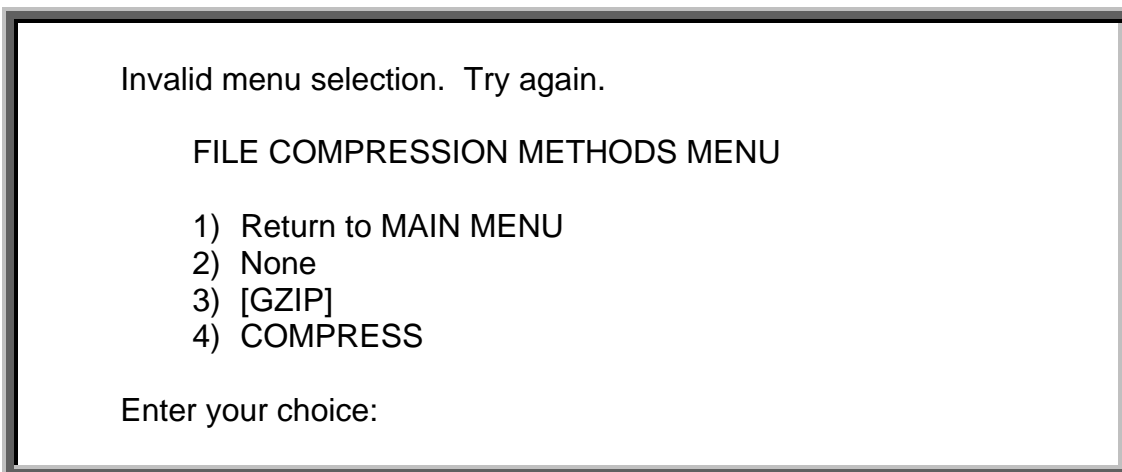


**Exhibit 4-13 Invalid File Compression Menu Selection**

## DATA COMMUNICATION

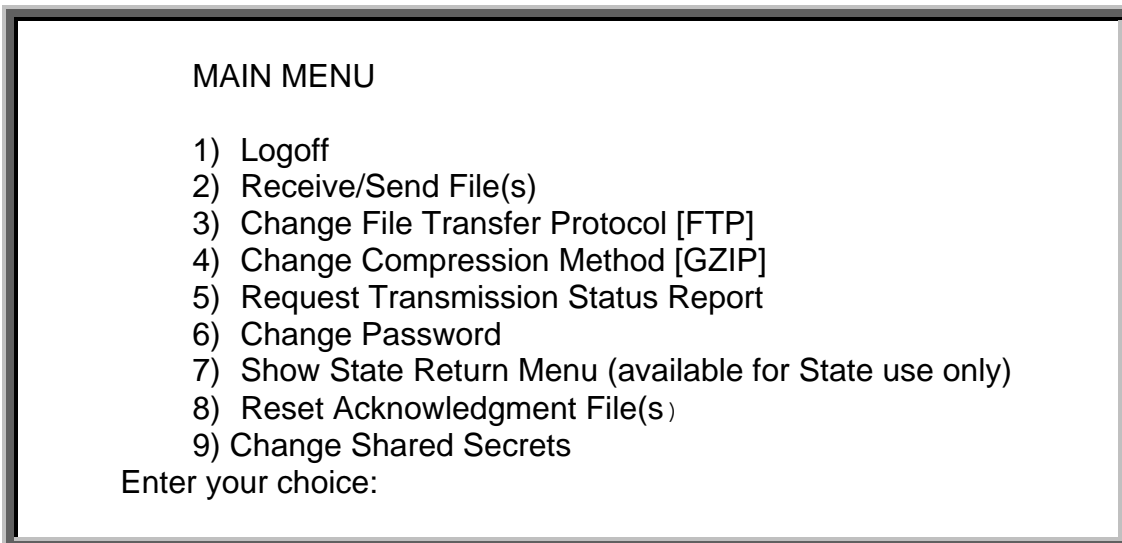
### **.01 IRS Front-end Processing Subsystem (FEPS) continued**

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.



**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).



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

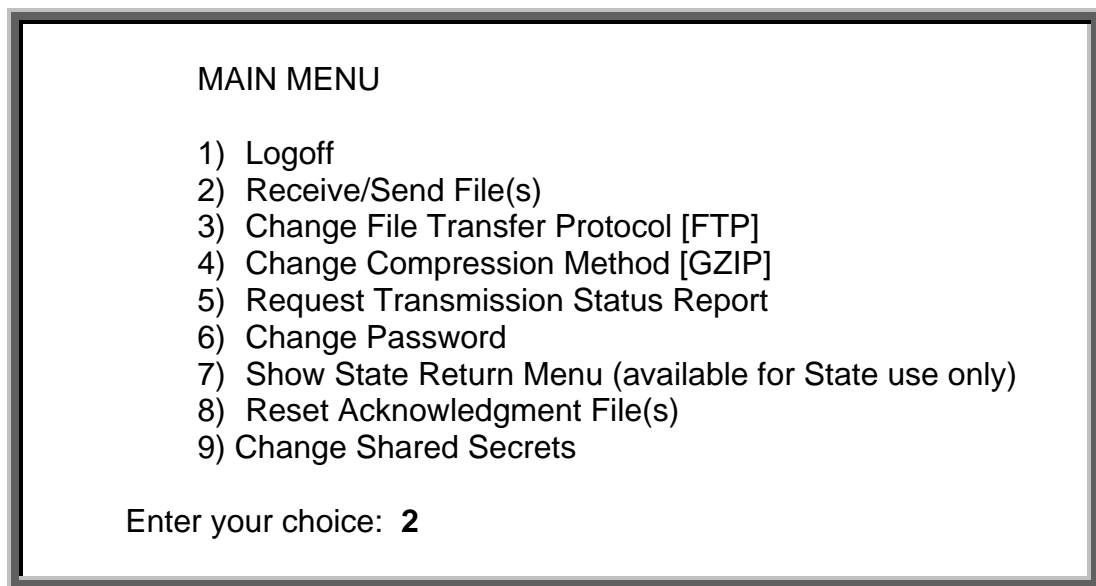
The TP can now choose any menu item to continue or choose Logoff to end the session.

## 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.



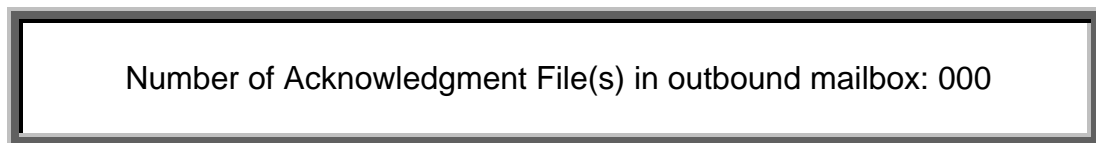
```
MAIN MENU

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

### 12. SENDING FILES (continued)

#### b. Sending as Transmitter

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

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

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

Transmission file has been received with the following GTX Key:  
**S20041020123423.1700**                      **10200001**

**Exhibit 6-6 Transmission Confirmation Message Display**

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

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

**Exhibit 6-7 Main Menu Display**

See Section 12, Exhibit 12-1 for an example of a complete session.

## DATA COMMUNICATION

### 13. REQUEST TRANSMISSION STATUS REPORT

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

<p>MAIN MENU</p> <ol style="list-style-type: none"><li>1) Logoff</li><li>2) Receive/Send File(s)</li><li>3) Change File Transfer Protocol [FTP]</li><li>4) Change Compression Method [GZIP]</li><li>5) Request Transmission Status Report</li><li>6) Change Password</li><li>7) Show State Return Menu (available for State use only)</li><li>8) Reset Acknowledgment File(s)</li><li>9) Change Shared Secrets</li></ol> <p>Enter your choice: 5</p>
--

**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.

<p>EFS ready for Report download.</p>
---------------------------------------

**Exhibit 7-2 Modem Download Message**

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

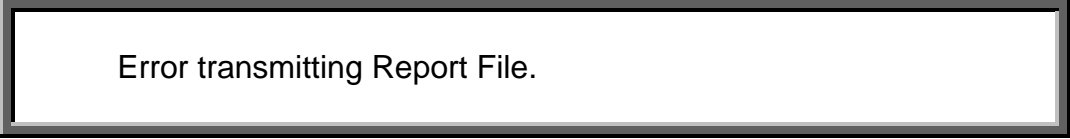
**Exhibit 7-3 FTP “Putting Report File” Message**

## **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.)

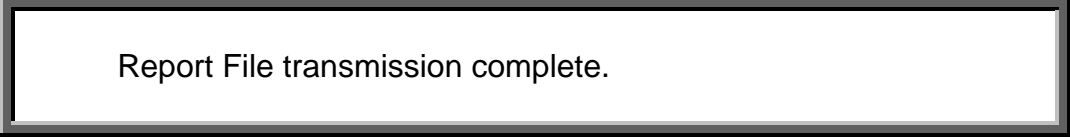
If the TP Interface software detects that the transmission did not complete successfully, the message in **Exhibit 7-4** is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.



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.

<p>STATE RETURN MENU</p> <ol style="list-style-type: none"><li>1) Return to MAIN MENU</li><li>2) Reset State File</li><li>3) Request State Files to Download Report</li><li>4) Receive State Return File(s)</li></ol> <p>Enter your choice:</p>
---

**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.

<p>Invalid menu selection. Try again.</p> <p>STATE RETURN MENU</p> <ol style="list-style-type: none"><li>1) Return to MAIN MENU</li><li>2) Reset State File</li><li>3) Request State Files to Download Report</li><li>4) Receive State Return File(s)</li></ol> <p>Enter your choice:</p>
---

**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"><li>1) Return to MAIN MENU</li><li>2) Reset State File</li><li>3) Request State Files to Download Report</li><li>4) Receive State Return File(s)</li></ol> <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 Timezone 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 Timezone 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"><li>1) Logoff</li><li>2) Receive/Send File(s)</li><li>3) Change File Transfer Protocol [ZMODEM]</li><li>4) Change Compression Method [NONE]</li><li>5) Request Transmission Status Report</li><li>6) Change Password</li><li>7) Show State Return Menu (available for State use only)</li><li>8) Reset Acknowledgment File(s)</li><li>9) Change Shared Secrets</li></ol> <p>Enter your choice: <b>9</b></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.

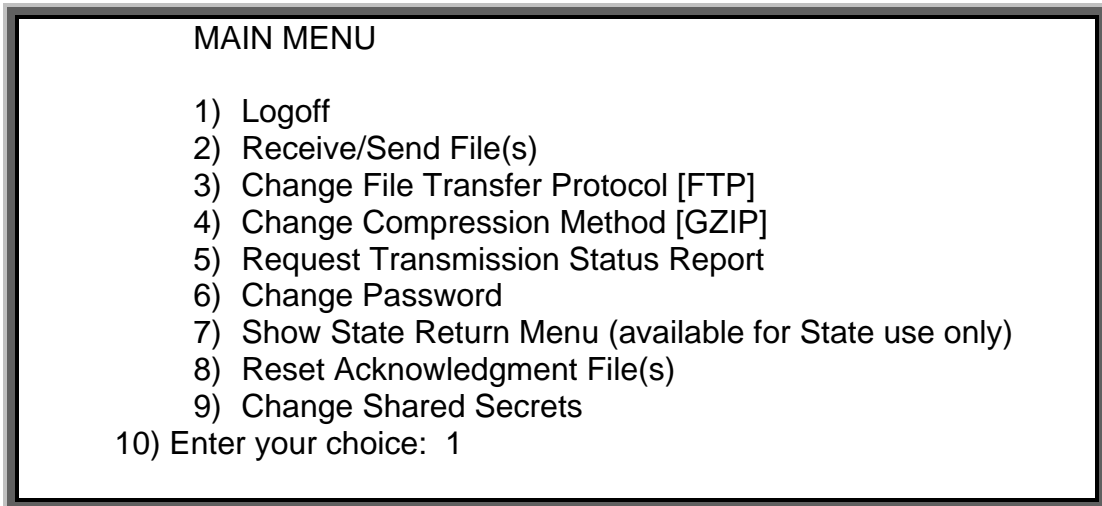


Exhibit 12-1 Choosing Logoff

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.

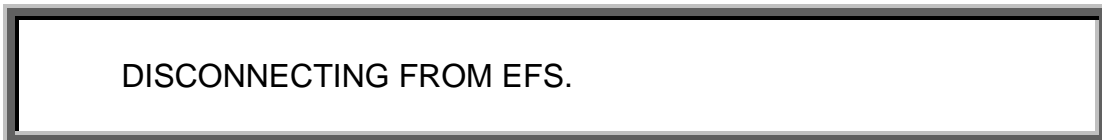


Exhibit 12-2 End of TP Session Message

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

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

login: xxxxxxxx

Password:

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

-----  
FOR OFFICIAL USE ONLY

# ##### ####  
# # # #  
# # # #####  
# ##### #  
# # # # #  
# # # #####

U.S. GOVT. 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 "U20091020154710.0800", the first four digits of the ACK File Reference Name would be "1020". The next four digits would be a sequence number generated by the EMS, e.g., "0001". The ACK File Reference Name would then be "10200001". An EMS error acknowledgment file would be named "10200001.NAK". An acknowledgment from the Unisys system would be named "10200001.ACK". If the acknowledgment file is compressed with gzip it will be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z".

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

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

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## *APPENDIX B*

# **XML Error Acknowledgment Format**

## XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

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

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

MIME-Version: 1.0

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

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

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

## XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML THREATS

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

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

### Detected XML Threat – TP is not suspended

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat

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

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

### Detected XML Threat – TP is suspended

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained an XML threat

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

```
<?xml version="1.0" encoding="UTF-8"?>
```

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

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# ***APPENDIX C***

## **EMS Communications and Encryption**

# TABLE OF CONTENTS

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

## EMS COMMUNICATIONS AND ENCRYPTION

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

### C.1 Internet Service

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

**RFC 854 – Telnet Protocol Specification**

**SSL 3.0 Specification (<http://wp.netscape.com/eng/ssl3>)**

**TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)**

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

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

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

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

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

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on [www.irs.gov](http://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 Darryl Giles at (202) 283-5193, e-mail [darryl.s.giles@irs.gov](mailto:darryl.s.giles@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.

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# ***APPENDIX D***

## **Examples of Transmission Status Reports (Browser and Text Displays)**

## EXAMPLES OF TRANSMISSION STATUS REPORTS

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

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

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

ECC-MEM State Transmission Report for ETIN: 05003 2004-03-02 00:00 – 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
<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>

```

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

**EXAMPLES OF TRANSMISSION STATUS REPORTS continued**

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

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

## EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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

**Exhibit D-3 Browser View of State Transmission Report (displayed in HTML format)**

### TRANSMISSION STATUS DEFINITIONS

#### State Transmission Report

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

**EXAMPLES OF TRANSMISSION STATUS REPORTS continued****Exhibit D-4 Text View of State Transmission Report:**

```

<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00
      &ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
      summary="Transmission Status Report of Acknowledgements for State ACK files
      submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
        &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.

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# ***APPENDIX E***

## **Guidelines for Trading Partners Using EMS**

---

## GUIDELINES FOR TRADING PARTNERS USING EMS

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

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

# ***APPENDIX F***

## **Example Script to Pick Up Acks and Send a File**

## EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

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

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

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

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

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

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

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

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

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

**EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued**

```

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

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

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

}

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

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

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

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

```

## EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

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

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

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

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

**EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued**

```

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

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

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

```

## EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

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

#Exit from the script
exit
```

# ***APPENDIX G***

## **EMS Password Rules**

---

**EMS Password Rules**

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

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

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

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

*APPENDIX H*

**EMS Screen Shot**

## EMS SCREEN SHOTS

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

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

```
THIS U.S. GOVT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.  
  
THIS U.S. GOVERNMENT. SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading,  
copying or capturing by authorized personnel of all activities. There is no right to privacy  
in this system. Unauthorized use of this system is prohibited and subject to criminal and  
civil penalties.  
  
login: xxxxxxxx  
Password:  
Password must be changed in 5 day(s).  
Last login: Tue Oct 11 16:13:12 from 10.10.220.70  
-----  
      FOR OFFICIAL USE ONLY  
  
      # ##### ####  
      # # # #  
      # # # ####  
      # ##### #  
      # # # # #  
      # # # ####  
      U.S. GOVT. 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.

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

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

login: xxxxxxxx

Password:

Password must be changed in 5 day(s).

Last login: Tue Oct 11 16:13:12 from 10.10.220.70

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

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

login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
Password changed.

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

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

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

### **Exhibit H-3 Unmatched New Passwords Message**

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

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

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

login: xxxxxxxx  
Password:  
Enter new password:  
Re-enter new password:  
Password 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 is consent to authorized monitoring, capturing, etc. & no rights to privacy.

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

login: xxxxxxxx  
Password:  
Login failed. Another session is trying to change the password.

**Exhibit H-5 Another Login Session Changing Password Message**

**This screen shot represents Exhibit 3-9 when there is a system error.**

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

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

login: xxxxxxxx  
Password:  
System error.

**Exhibit H-6 System Error Message**

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

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

login: xxxxxxxx  
Password:  
Login incorrect

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

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

login: xxxxxxxx  
Password:  
Login incorrect

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

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

login: xxxxxxxx  
Password:  
Login incorrect

**Exhibit H-7 Login Incorrect Message**

**EMS Screen Shot continued**

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

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

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

login: xxxxxxxx

Password:

Enter your ETIN: 00253

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

Registration of Shared Secrets Successful.

Enter new password:

Re-enter new password:

Password changed.

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

-----  
**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 PY2009 system for the first time, registers shared secrets, and accesses the Main Menu.

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

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.

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

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

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-----

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

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

login: xxxxxxxx

Password:

This account is locked.

Please contact the IRS e-Help Desk for assistance.

Exhibit H-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. **GOVT.** SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

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

login: xxxxxxxx

Password:

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

Exhibit H-12 EFS Unavailable Message

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

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

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

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

**Exhibit H-13 EFS Busy Message**

---

**EMS Screen Shot continued**

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

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

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx

Password:

**Enter your ETIN: 12345**

**Invalid ETIN.**

**Enter your ETIN: 123456**

**Invalid ETIN: must be 5 digits.**

**Enter your ETIN: 00255**

**Enter your EFIN associated with this ETIN: 1234567**

**Invalid EFIN: must be 6 digits.**

**Enter your EFIN associated with this ETIN: 654321**

**Enter your zip code: 22**

**Invalid zip code: must be 5 digits.**

**Enter your zip code: 22102**

**Enter your phone number: 12345678901**

**Invalid phone number: must be 10 digits.**

**Enter your phone number: 8005551212**

**Enter your secret phrase:**

**Re-enter your secret phrase:**

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

**Enter your secret phrase:**

**Re-enter your secret phrase:**

**Secret phrases don't match.**

**Enter your secret phrase:**

**Re-enter your secret phrase:**

**Registration of Shared Secrets Successful.**

**Enter new password:**

**Re-enter new password:**

**Password changed.**

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

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

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx

Password:

This account is currently disabled.

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

Enter your ETIN: 12345

Enter your EFIN: 223456

Enter your zip code: 22345

Enter your phone number: 1134567890

Enter your secret phrase:

Invalid Shared Secrets.

Enter your ETIN: a

Enter your EFIN: 123456

Enter your zip code: 11111

Enter your phone number: 0987654321

Enter your secret phrase:

Invalid shared secrets.

Enter your ETIN: 00253

Enter your EFIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Invalid shared secrets.

Exhibit H-15 Unsuccessful Re-enabling of Disabled Account

---

## EMS Screen Shot continued

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

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

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

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx

Password:

Enter your ETIN: 00253

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

System error.

Exhibit H-16 System Error Message

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

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

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

login: xxxxxxxx

Password:

Enter your ETIN: 00258

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 22043

Enter your phone number: 7035551212

Enter your secret phrase:

Re-enter your secret phrase:

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

Exhibit H-17 Another Session Changing Shared Secrets Message

## EMS Screen Shot continued

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

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

```
MAIN MENU

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

Enter your choice: 6

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

Password changed.

MAIN MENU

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

Enter your choice:
```

Exhibit H-18 Password Change Confirmation

## EMS Password Screen Shot continued

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

MAIN MENU

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

Enter your choice: 6

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

Incorrect current password.

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

Exhibit H-19 Incorrect Current Password Message

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

|

MAIN MENU

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

Enter your choice: 6

Enter current password:

Enter new password:

Re-enter new password:

New passwords don't match.

Enter current password:

Enter new password:

Re-enter new password:

Exhibit H-20 Unmatched New Passwords Message

## EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

Password rule(s) have not been met.

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

Exhibit H-21 Password Rule Violation Message

## EMS Password Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

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

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

MAIN MENU

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

Enter your choice:
```

Exhibit H-22 Less Than 7 Days Message

## EMS Password Screen Shot continued

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

MAIN MENU

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

Enter your choice: 6

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

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

Exhibit H-23 Another Session Changing Password Message

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

```
MAIN MENU

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

Enter your choice: 6

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

System error.

DISCONNECTING FROM EFS
```

Exhibit H-24 System Error and Disconnecting Message

## EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 6

Can only choose Change Password once.

MAIN MENU

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

Enter your choice:
```

Exhibit H-25 Change Password Once Message

## EMS Screen Shot continued

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

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

```
MAIN MENU

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

Enter your choice: 9

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

Registration of Shared Secrets Successful.

MAIN MENU

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

Enter your choice:
```

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

## EMS Screen Shot continued

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

### MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 12345

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 1

Invalid zip code: must be 5 digits.

Enter your zip code: 12345

Enter your phone number: 2

Invalid phone number: must be 10 digits.

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

Secret phrases don't match.

Enter your secret phrase:

Re-enter your secret phrase:

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

Enter your secret phrase:

Re-enter your secret phrase:

(continued on next page.)

Registration of Shared Secrets Successful.

MAIN MENU

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

Enter your choice:

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

## EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 1abcd

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1234567

Invalid EFIN: must be 6 digits.

Enter your EFIN associated with this ETIN: 1

Invalid EFIN: must be 6 digits.

MAIN MENU

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

Enter your choice: 1

DISCONNECTING FROM EFS
```

Exhibit H-28 Three Incorrect Entries of a Shared Secret

## EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

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

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

MAIN MENU

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

Enter your choice:
```

Exhibit H-29 Concurrent Sessions Changing Shared Secrets

## EMS Screen Shot continued

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

```
MAIN MENU

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

Enter your choice: 9

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

System error.

DISCONNECTING FROM EFS
```

Exhibit H-30 System Error when Changing Shared Secrets

## EMS Screen Shot continued

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

### MAIN MENU

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

Enter your choice: 9

Enter your EFIN associated with this ETIN: 123456

Enter your zip code: 12345

Enter your phone number: 1234567890

Enter your secret phrase:

Re-enter your secret phrase:

Registration of Shared Secrets Successful.

### MAIN MENU

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

Enter your choice: 9

Can only choose Change Shared Secrets once.

(continued on next page.)

MAIN MENU

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

Enter your choice:

Exhibit H-31 Change Shared Secrets Once Message

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# *APPENDIX I*

## **EEC Form Identification Error Codes**

## COMMUNICATIONS ERROR MESSAGES

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

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

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

MIME-Version: 1.0

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

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

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

---

**Communication Error Messages continued**

2. **“ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED”** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements “inner envelopes” does not match The count in Field 0030 of the “outer envelope” RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
3. **“ADDITIONAL TAX DATA AFTER RECAP”** -- The FEPS will reject the entire transmission when data exists after the RECAP record.
4. **“EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY”** -- The FEPS will reject the entire transmission if the FEPS is unresponsive.
5. **“EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS”** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.
6. **“ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID”** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile Data Base. *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.*

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**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.*

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**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.***

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**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.

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**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.

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# ***APPENDIX J***

## **Acronym List**

**ACRONYM LIST**

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

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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	"#"

## SECTION C FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1171
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"RETbbb"
0001	TYPE		6	15	20	"1041bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	TAX PERIOD		6	36	41	N FORMAT: YYYYMM
0006	FILLER		1	42	42	BLANK
0007	FORM 8453-F INDICATOR		2	43	44	N "00" OR "01"
NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F. VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-F.						
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	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0303	POOLED MORTGAGE ACCT-BOUGHT WRITE-IN ENTRY INDICATOR	N/A	1	404	404	"X" OR BLANK
0305	POOLED MORTGAGE ACCT-SOLD WRITE-IN ENTRY INDICATOR	N/A	1	405	405	"X" OR BLANK
0307	POOLED MORTGAGE ACCT WRITE-IN ENTRY: TRANSACTION DATE	N/A	8	406	413	FORMAT: 2007MMDD OR BLANK
0309	SECTION 645 ELECTION INDICATOR	G	1	414	414	X OR BLANK
0310	INTEREST INCOME	1	12	415	426	N ***
0320	TOTAL ORDINARY DIVIDENDS	2	12	427	438	N ***
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	439	450	N
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	451	462	N
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	463	474	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	475	486	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	487	498	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	499	510	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	511	522	N
0375	FORM 4684	7	9	523	531	"FORM 4684" OR BLANK
0380	SOURCE OF OTHER INCOME	8	30	532	561	A/N OR BLANK
*0385	SOURCE OF OTHER INCOME	8	6	562	567	"STMbnn" OR BLANK
0390	OTHER INCOME	8	12	558	569	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	580	591	N
0410	FORM 4952 ATTACHED	10	1	592	592	"X" OR BLANK
0420	INTEREST	10	12	593	604	N ***
0430	TAXES	11	12	605	616	N ***
0440	FIDUCIARY FEES	12	12	617	628	N ***
0450	CHARITABLE DEDUCTIONS	13	12	629	640	N ***
0455	CHARITABLE DEDUCTION STATEMENT	13	6	641	646	"STMbnn" OR BLANK
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	647	658	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0470	NATURE OF OTHER DEDUCTIONS	15	6	659	- 664	"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	665	- 676	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	677	- 688	N ***
0510	ADD LINES 10 - 15b	16	12	689	- 700	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	701	- 712	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	713	- 724	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	725	- 731	N
@0540	ESTATE TAX DEDUCTION	19	6	732	- 737	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	738	- 749	N ***
0560	EXEMPTION AMOUNT	20	12	750	- 761	N ***
0570	ADD LINES 18 - 20	21	12	762	- 773	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	774	- 785	N
0590	TOTAL TAX (SCHEDULE G)	23	12	786	- 797	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	798	- 808	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	809	- 820	N
0620	CURRENT YEAR ESTIMATED TAX PAYMENTS PRIOR YEAR ES CREDIT	24a	12	821	- 832	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	833	- 844	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	845	- 856	N
0680	TAX PAID WITH EXTENSION FILE	24d	12	857	- 868	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	869	- 874	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	875	- 875	"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	876 - 887	N ***	
0710	FORM 2439 AMOUNT	24f	12	888 - 899	N	
0720	FORM 4136 AMOUNT	24g	12	900 - 911	N	
0740	TOTAL	24h	12	912 - 923	N	
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	924 - 935	N ***	
0770	ESTIMATED TAX PENALTY	26	12	936 - 947	N ***	
0780	TAX DUE	27	12	948 - 959	N	
0790	OVERPAYMENT	28	12	960 - 971	N	
0800	AMOUNT CREDITED TO NEXT TAX YEAR	29a	12	972 - 983	N ***	
0810	REFUNDED AMOUNT	29b	12	984 - 995	N ***	
0815	FIDUCIARY SIGNATURE		5	996 - 1000	N	
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY) NOTE: TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT SEND ESTIMATED TAX PAYMENTS ELECTRONICALLY VIA EFTPS		9	1001 - 1009	N OR BLANK	
0825	PAID PREPARER AUTHORIZATION YES BOX		1	1010- 1010	"X" OR BLANK	
0826	PAID PREPARER AUTHORIZATION NO BOX		1	1011 - 1011	"X" OR BLANK	
0830	PREPARER'S NAME		35	1012 - 1046	A/N OR BLANK	
0840	PREPARER SELF-EMPLOYED		1	1047 - 1047	"X" OR BLANK	
0850	PREPARER'S TIN		9	1048 - 1056	Pnnnnnnnn or nnnnnnnnn OR BLANK	
+0860	PREPARER'S FIRM		27	1057 - 1083	A/N OR BLANK	
0870	PREPARER'S FIRM EIN		9	1084 - 1092	N OR BLANK	
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	1093 - 1131	A/N OR BLANK	
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1132 - 1141	N OR BLANK	
0900	BANK ACCOUNT NUMBER		17	1142 - 1158	A/N OR BLANK	
*0905	GRANTOR TRUST ATTACHMENT		6	1159 - 1164	"STMbnn"	
*0910	OPTIONAL INFORMATION		6	1165 - 1170	"STMbnn" OR BLANK	
	RECORD TERMINUS CHARACTER		1	1171 - 1171	"#"	

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"
*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
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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	"FORM8621ONLYbbbbbb b" or BLANK
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 ***
1250	OTHER NONBUSINESS CREDITS	G-2b	12	401	- 412	NO ENTRY
1290	GENERAL BUSINESS CREDIT	G-2c	12	413	- 424	N
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	425	- 436	N
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	N
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	0690
	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
0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	258	258	"X" OR BLANK
0150	GROSS RECEIPTS/SALES	1	12	259	270	N
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	271	276	"STMbnn" OR BLANK
0170	RETURNS/ALLOWANCES	2	12	277	288	N

## SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	289	-	300	N
0190	COST OF GOODS SOLD	4	12	301	-	312	N
0200	GROSS PROFIT	5	12	313	-	324	N
0210	OTHER INCOME	6	12	325	-	336	N
0220	GROSS INCOME	7	12	337	-	348	N
0230	ADVERTISING	8	12	349	-	360	N
0250	CAR/TRUCK EXPENSES	9	12	361	-	372	N
0260	COMMISSIONS/FEEES	10	12	373	-	384	N
0265	CONTRACT LABOR	11	12	385	-	396	N
0270	DEPLETION	12	12	397	-	408	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	409	-	420	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	421	-	432	N
0300	INSURANCE	15	12	433	-	444	N
*0310	FORM 1098 EXPLANATION	16a	6	445	-	450	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	451	-	462	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	463	-	468	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	469	-	480	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	481	-	492	N
0360	OFFICE EXPENSE	18	12	493	-	504	N
0370	PENSION/PROFIT SHARING	19	12	505	-	516	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	517	-	528	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	529	-	540	N
0400	REPAIRS/MAINTENANCE	21	12	541	-	552	N
0410	SUPPLIES	22	12	553	-	564	N
0420	TAXES/LICENSES	23	12	565	-	576	N
0430	TRAVEL	24a	12	577	-	588	N
0440	DEDUCTIBLE MEALS AND ENTERTAINMENT	24b	12	589	-	600	N
0470	UTILITIES	25	12	601	-	612	N

## SECTION C SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0480	WAGES	26	12	613	-	624	N
0490	OTHER EXPENSES	27	12	625	-	636	N
0500	TOTAL EXPENSES	28	12	637	-	648	N
0510	TENTATIVE PROFIT/LOSS	29	12	649	-	660	N
0520	HOME BUSINESS EXPENSE	30	12	661	-	672	N
0530	PAL INDICATOR	31	3	673	-	675	"PAL" OR BLANK
0540	NET PROFIT/LOSS	31	12	676	-	687	N
0550	ALL INVESTMENT AT RISK	32a	1	688	-	688	"X" OR BLANK
0560	SOME INVESTMENT NOT AT RISK	32b	1	689	-	689	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	690	-	690	"#"

## 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	0304
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	20	"C-EZbb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001- 9999999
0009	NAME OF PROPRIETOR		35	43	77	A/N
0010	SOCIAL SECURITY NUMBER		9	78	86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87	111	A/N
0030	BUSINESS CODE	B	6	112	117	N
0040	BUSINESS NAME	C	35	118	152	A/N
0050	EMPLOYER ID NUMBER	D	9	153	161	N
0060	BUSINESS ADDRESS	E	35	162	196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197	226	A/N
0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	227	227	"X" OR BLANK
0090	GROSS RECEIPTS	1	12	228	239	N
@0100	GROSS RECEIPTS EXPLANATION	1	6	240	245	"STMbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	246	257	N
0120	NET PROFIT	3	12	258	269	N
0130	VEHICLE SERVICE DATE	4	8	270	277	YYYYMMDD OR BLANK
0140	BUSINESS MILES	5a	6	278	283	N
0150	COMMUTING MILES	5b	6	284	289	N
0160	OTHER MILES	5c	6	290	295	N
0170	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - YES BOX	6	1	296	296	"X" OR BLANK
0175	VEHICLE FOR PERSONAL USE DURING OFF-DUTY HOURS - NO BOX	6	1	297	297	"X" OR BLANK
0180	ANOTHER VEHICLE FOR PERSONAL USE - YES BOX	7	1	298	298	"X" OR BLANK
0185	ANOTHER VEHICLE FOR PERSONAL USE - NO BOX	7	1	299	299	"X" OR BLANK

SECTION C SCHEDULE CEZ - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0190 EVIDENCE TO SUPPORT DEDUCTION YES BOX	8a	1	300	-	300	"X" OR BLANK
0195 EVIDENCE TO SUPPORT DEDUCTION NO BOX	8a	1	301	-	301	"X" OR BLANK
0200 EVIDENCE WRITTEN - YES BOX	8b	1	302	-	302	"X" OR BLANK
0205 EVIDENCE WRITTEN - NO BOX	8b	1	303	-	303	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	304	-	304	"#"

## SECTION C SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	913
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Dbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	43 -	48	"STMb97" OR BLANK
NOTE: IF MORE THAN FIVE (5) SHORT TERM AND/OR FIVE (5) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.						
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
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+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	"Dbbbbb"
1645	PAGE NUMBER		5	21 -	25	"PG02b"
1646	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1647	FILLER		1	35 -	35	BLANK
1648	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 13(1)	12	43 -	54	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 13(2)	12	55 -	66	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 13(3)	12	67 -	78	N
1671	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: BENEFICIARIES	PT III 14a(1)	12	79 -	90	N
1672	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (ESTATES AND TRUSTS)	PT III 14a(2)	12	91 -	102	N
1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (TOTAL)	PT III 14a(3)	12	103 -	114	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 14b(1)	12	115 -	126	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 14b(2)	12	127 -	138	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 14b(3)	12	139 -	150	N
1681	28% RATE GAIN OR LOSS (BENEFICIARIES)	PT III 14c(1)	12	151 -	162	N
1682	28% RATE GAIN OR LOSS (ESTATE OR TRUST)	PT III 14c(2)	12	163 -	174	N
1683	28% RATE GAIN OR LOSS (TOTAL)	PT III 14c(3)	12	175 -	186	N
1710	TOTAL NET GAIN OR LOSS: (BENEFICIARIES)	PT III 15(1)	12	187 -	198	N
1720	TOTAL NET GAIN OR LOSS: (ESTATES OR TRUSTS)	PT III 15(2)	12	199 -	210	N
1730	TOTAL CAPITAL GAIN TOTAL	PT III 15(3)	12	211 -	222	N
1760	LINE 15, COL. 3	PT IV 16	12	223 -	234	N ***

SECTION C SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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	SMALLER OF LINE 17 OR CURRENT YEAR EXEMPTION AMOUNT	PT V 23	12	307 -	318	N
1840	SMALLER OF LINE 17 OR \$2200	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 NO.	IDENTIFICATION	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
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	BYTE COUNT		4	1 -	4	1404
	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 nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	PROPERTY KIND	A-1	37	43 -	79	A/N
0020	PROPERTY ADDRESS	A-1	37	80 -	116	A/N
0030	PROPERTY KIND	B-1	37	117 -	153	A/N
0040	PROPERTY ADDRESS	B-1	37	154 -	190	A/N
0050	PROPERTY KIND	C-1	37	191 -	227	A/N
0060	PROPERTY ADDRESS	C-1	37	228 -	264	A/N
0070	PERSONAL USE - YES BOX	A-2	1	265 -	265	"X" OR BLANK
0075	PERSONAL USE - NO BOX	A-2	1	266 -	266	"X" OR BLANK
0080	PERSONAL USE 14 DAYS - YES BOX	B-2	1	267 -	267	"X" OR BLANK
0085	PERSONAL USE 14 DAYS - NO BOX	B-2	1	268 -	268	"X" OR BLANK
0090	PERSONAL USE 10% - YES BOX	C-2	1	269 -	269	"X" OR BLANK
0095	PERSONAL USE 10% - NO BOX	C-2	1	270 -	270	"X" OR BLANK
0100	RENTS RECEIVED A	A-3	12	271 -	282	N
0110	RENTS RECEIVED B	B-3	12	283 -	294	N
0120	RENTS RECEIVED C	C-3	12	295 -	306	N
0130	TOTAL RENTS RECEIVED	3	12	307 -	318	N
0140	ROYALTIES RECEIVED A	A-4	12	319 -	330	N
0150	ROYALTIES RECEIVED B	B-4	12	331 -	342	N
0160	ROYALTIES RECEIVED C	C-4	12	343 -	354	N
0170	TOTALY ROYALTIES REC'D	4	12	355 -	366	N
0180	ADVERTISING A	A-5	12	367 -	378	N
0190	ADVERTISING B	B-5	12	379 -	390	N

## SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0200	ADVERTISING C	C-5	12	391	- 402	N
0210	AUTO-TRAVEL A	A-6	12	403	- 414	N
0220	AUTO-TRAVEL B	B-6	12	415	- 426	N
0230	AUTO-TRAVEL C	C-6	12	427	- 438	N
0240	CLEANING-MAINT A	A-7	12	439	- 450	N
0250	CLEANING-MAINT B	B-7	12	451	- 462	N
0260	CLEANING-MAINT C	C-7	12	463	- 474	N
0270	COMMISSIONS A	A-8	12	475	- 486	N
0280	COMMISSIONS B	B-8	12	487	- 498	N
0290	COMMISSIONS C	C-8	12	499	- 510	N
0300	INSURANCE A	A-9	12	511	- 522	N
0310	INSURANCE B	B-9	12	523	- 534	N
0320	INSURANCE C	C-9	12	535	- 546	N
0330	LEGAL-PRO FEES A	A-10	12	547	- 558	N
0340	LEGAL-PRO FEES B	B-10	12	559	- 570	N
0350	LEGAL-PRO FEES C	C-10	12	571	- 582	N
0352	MANAGEMENT FEES A	A-11	12	583	- 594	N
0354	MANAGEMENT FEES B	B-11	12	595	- 606	N
0356	MANAGEMENT FEES C	C-11	12	607	- 618	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	12	6	619	- 624	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12	625	- 636	N
0380	MORTGAGE INTEREST B	B-12	12	637	- 648	N
0390	MORTGAGE INTEREST C	C-12	12	649	- 660	N
0400	TOTAL MORT INTEREST	12	12	661	- 672	N
0410	OTHER INTEREST A	A-13	12	673	- 684	N
0420	OTHER INTEREST B	B-13	12	685	- 696	N
0430	OTHER INTEREST C	C-13	12	697	- 708	N
0440	REPAIRS A	A-14	12	709	- 720	N
0450	REPAIRS B	B-14	12	721	- 732	N
0460	REPAIRS C	C-14	12	733	- 744	N
0470	SUPPLIES A	A-15	12	745	- 756	N

## SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0480	SUPPLIES B	B-15	12	757	- 768	N
0490	SUPPLIES C	C-15	12	769	- 780	N
0500	TAXES A	A-16	12	781	- 792	N
0510	TAXES B	B-16	12	793	- 804	N
0520	TAXES C	C-16	12	805	- 816	N
0530	UTILITIES A	A-17	12	817	- 828	N
0540	UTILITIES B	B-17	12	829	- 840	N
0550	UTILITIES C	C-17	12	841	- 852	N
0590	OTHER-DESCRIPTION 1	18	25	853	- 877	A/N OR BLANK
0595	OTHER DESCRIPTION OPTIONAL STATEMENT RECORD	18	6	878	- 883	STMbnn OR BLANK
+0600	OTHER AMOUNT A	A-18	12	884	- 895	N
+0610	OTHER AMOUNT B	B-18	12	896	- 907	N
+0620	OTHER AMOUNT C	C-18	12	908	- 919	N
0630	OTHER-DESCRIPTION 2	18	25	920	- 944	A/N
0640	OTHER AMOUNT A	A-18	12	945	- 956	N
0650	OTHER AMOUNT B	B-18	12	957	- 968	N
0660	OTHER AMOUNT C	C-18	12	969	- 980	N
0670	OTHER-DESCRIPTION 3	18	25	981	- 1005	A/N
0680	OTHER AMOUNT A	A-18	12	1006	- 1017	N
0690	OTHER AMOUNT B	B-18	12	1018	- 1029	N
0700	OTHER AMOUNT C	C-18	12	1030	- 1041	N
0710	OTHER-DESCRIPTION 4	A-18	25	1042	- 1066	A/N
0720	OTHER AMOUNT A	A-18	12	1067	- 1078	N
0730	OTHER AMOUNT B	B-18	12	1079	- 1090	N
0740	OTHER AMOUNT C	C-18	12	1091	- 1102	N
0750	OTHER-DESCRIPTION 5	18	25	1103	- 1127	NO ENTRY
0760	OTHER AMOUNT A	A-18	12	1128	- 1139	NO ENTRY
0770	OTHER AMOUNT B	B-18	12	1140	- 1151	NO ENTRY
0780	OTHER AMOUNT C	C-18	12	1152	- 1163	NO ENTRY
0790	TOT EXPENSES LESS DEPREC A	A-19	12	1164	- 1175	N
0800	TOT EXPENSES LESS DEPREC B	B-19	12	1176	- 1187	N

## SECTION C SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0810	TOT EXPENSES LESS DEPREC C	C-19	12	1188	- 1199	N
0820	TOT EXPENSES LESS DEPREC	19	12	1200	- 1211	N
0830	DEPREC EXPENSE A	A-20	12	1212	- 1223	N
0840	DEPREC EXPENSE B	B-20	12	1224	- 1235	N
0850	DEPREC EXPENSE C	C-20	12	1236	- 1247	N
0860	TOTAL DEPRECIATION	20	12	1248	- 1259	N
0870	TOTAL EXPENSES A	A-21	12	1260	- 1271	N
0880	TOTAL EXPENSES B	B-21	12	1272	- 1283	N
0890	TOTAL EXPENSES C	C-21	12	1284	- 1295	N
0900	NET RENTAL INCOME A	A-22	12	1296	- 1307	N
0910	NET RENTAL INCOME B	B-22	12	1308	- 1319	N
0920	NET RENTAL INCOME C	C-22	12	1320	- 1331	N
0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	12	1332	- 1343	N ***
0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	12	1344	- 1355	N ***
0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	12	1356	- 1367	N ***
0960	TOTAL INCOME	24	12	1368	- 1379	N
0970	TOTAL LOSSES	25	12	1380	- 1391	N ***
0980	TOTAL INCOME OR LOSSES	26	12	1392	- 1403	N
	RECORD TERMINUS CHARACTER		1	1404	- 1404	"#"

## 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 nnnnnnnn
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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0835
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Fbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 -	101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 -	107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 -	108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 -	109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 -	118	NO ENTRY
0080	MATERIALLY PARTICIPATE YES BOX	E	1	119 -	119	"X" OR BLANK
0085	MATERIALLY PARTICIPATE - NO BOX	E	1	120 -	120	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	121 -	132	N
0120	COST OF LIVESTOCK	PT I 2	12	133 -	144	N
0130	LINE 1 MINUS LINE 2	PT I 3	12	145 -	156	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157 -	168	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169 -	180	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181 -	192	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193 -	204	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	205 -	216	N

## SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	217	- 228	N
@0200	CCC LOANS STATEMENT	PT I 7a	6	229	- 234	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 7b	12	235	- 246	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	247	- 258	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 8a	12	259	- 270	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	271	- 282	N
@0250	ELECTION TO DEFER	PT I 8c	6	283	- 288	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	289	- 289	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	290	- 301	N
0280	CUSTOM HIRE	PT I 9	12	302	- 313	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	314	- 325	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	326	- 337	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 12	12	338	- 349	N
0330	CHEMICAL	PT II 13	12	350	- 361	N
0340	CONSERVATION EXPENSES	PT II 14	12	362	- 373	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	374	- 385	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	386	- 397	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	398	- 409	N
0380	FEED PURCHASED	PT II 18	12	410	- 421	N
0390	FERTILIZERS AND LIME	PT II 19	12	422	- 433	N
0400	FREIGHT AND TRUCKING	PT II 20	12	434	- 445	N

## SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	GASOLINE, FUEL AND OIL	PT II 21	12	446	- 457	N
0420	INSURANCE	PT II 22	12	458	- 469	N
0430	MORTGAGE	PT II 23a	12	470	- 481	N
0440	OTHER	PT II 23b	12	482	- 493	N
*0450	FORM 1098 EXPLANATION	PT II 23a	6	494	- 499	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II 23b	6	500	- 505	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	506	- 517	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	518	- 529	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	530	- 541	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	542	- 553	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	554	- 565	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	566	- 577	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	578	- 589	N
0540	SUPPLIES PURCHASED	PT II 30	12	590	- 601	N
0550	TAXES	PT II 31	12	602	- 613	N
0560	UTILITIES	PT II 32	12	614	- 625	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	626	- 637	N
*0580	OTHER EXPENSES	PT II 34	6	638	- 643	"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.						
0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644	- 658	A/N

## SECTION C SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	OTHER EXPENSES	PT II 34a	12	659 -	670	N
0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	671 -	685	A/N
0620	OTHER EXPENSES	PT II 34b	12	686 -	697	N
0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	698 -	712	A/N
0640	OTHER EXPENSES	PT II 34c	12	713 -	724	N
0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	725 -	739	A/N
0660	OTHER EXPENSES	PT II 34d	12	740 -	751	N
0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	752 -	766	A/N
0680	OTHER EXPENSES	PT II 34e	12	767 -	778	N
0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	779 -	793	A/N
0700	OTHER EXPENSES	PT II 34f	12	794 -	805	N***
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 35	12	806 -	817	N
0720	PAL INDICATOR	36	3	818 -	820	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	821 -	832	N
0740	ALL INVESTMENT IS AT RISK	PT II 37a	1	833 -	833	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	834 -	834	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	835 -	835	"#"

## SECTION C SCHEDULE F - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0265
	START RECORD SENTINEL		4	5 -	8	*****
0770	RECORD ID		6	9 -	14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 -	20	"Fbbbbb"
0772	PAGE NUMBER		5	21 -	25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0774	FILLER		1	35 -	35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 -	54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 -	66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 -	78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 -	90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 -	102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 -	114	N
*0835	CCC LOAN STATEMENT	PT III, line 41a	6	115 -	120	"STMbnn" OR BLANK
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 41b	12	121 -	132	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	133 -	144	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	145 -	156	N
0870	CUSTOM HIRE INCOME	PT III 43	12	157 -	168	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	169 -	180	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	181 -	192	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	193 -	204	N

## SECTION C SCHEDULE F - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	205	- 216	N
0920	ADD LINES 46 AND 47	PT III 48	12	217	- 228	N
0930	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	229	- 240	N
0940	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 49)	PT III 50	12	241	- 252	N
0950	LINE 45 MINUS LINE 50	PT III 51	12	253	- 264	N
	RECORD TERMINUS CHARACTER		1	265	- 265	"#"

## SECTION C SCHEDULE H - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0216
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Hbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	EMPLOYER NAME		35	43 -	77	A/N
0015	EMPLOYER NAME CONTROL		4	78 -	81	NO ENTRY
0020	EMPLOYER SSN		9	82 -	90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 -	99	N
0040	CASH 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
0130	ADVANCE EIC PAYMENT	7	12	190 -	201	N

SECTION C SCHEDULE H - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TOTAL TAXES LESS ADVANCE EIC PAYMENTS	8	12	202	- 213	N
0150	CASH WAGES OVER \$1000 PAID QUARTERLY - NO BOX	9	1	214	- 214	"X" OR BLANK
0155	CASH WAGES OVER \$1000 PAID QUARTERLY - YES BOX	9	1	215	- 215	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	216	- 216	"#"

## SECTION C SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0423
	START RECORD SENTINEL		4	5	8	*****
0160	RECORD ID		6	9	14	"SCHbbb"
0161	SCHEDULE TYPE		6	15	20	"Hbbbb"
0162	PAGE NUMBER		5	21	25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnn
0164	FILLER		1	35	35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	10	1	43	43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10	1	44	44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	11	1	45	45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11	1	46	46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	12	1	47	47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12	1	48	48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	13	2	49	50	STANDARD POSTAL STATE ABBREVIATIONS
0210	STATE REPORTING NUMBER	14	15	51	65	A/N
0220	CONTRIBUTIONS PAID TO STATE FUND	15	12	66	77	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	16	12	78	89	N
0240	FUTA TAX	17	12	90	101	N
0250	STATE NAME 1	18(a)	2	102	103	NO ENTRY
0260	STATE REPORTING NUMBER 1	18(b)	15	104	118	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	18(c)	12	119	130	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	131	138	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	139	146	NO ENTRY
0290	STATE EXPERIENCE RATE 1	18(e)	6	147	152	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	18(f)	12	153	- 164	NO ENTRY
0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 1	18(g)	12	165	- 176	NO ENTRY
0320	ADDITIONAL TAX CREDIT 1	18(h)	12	177	- 188	NO ENTRY
0330	CONTRIBUTIONS PAID TO STATE FUND - 1	18(i)	12	189	- 200	NO ENTRY
0340	STATE NAME 2	18(a)	2	201	- 202	NO ENTRY
0350	STATE REPORTING NUMBER 2	18(b)	15	203	- 217	NO ENTRY
0360	TAXABLE PAYROLL FOR CONTRIBUTIONS 2	18(c)	12	218	- 229	NO ENTRY
0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	230	- 237	NO ENTRY
0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	238	- 245	NO ENTRY
0380	STATE EXPERIENCE RATE 2	18(e)	6	246	- 251	NO ENTRY
0390	UNEMPLOYMENT TAX CREDIT AT .054 - 2	18(f)	12	252	- 263	NO ENTRY
0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 2	18(g)	12	264	- 275	NO ENTRY
0410	ADDITIONAL TAX CREDIT 2	18(h)	12	276	- 287	NO ENTRY
0420	CONTRIBUTIONS PAID TO STATE FUND - 2	18(i)	12	288	- 299	NO ENTRY
0440	TOTAL ADDITIONAL TAX CREDIT	19(h)	12	300	- 311	NO ENTRY
0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	19(i)	12	312	- 323	NO ENTRY
0460	TENTATIVE TOTAL TAX CREDIT	20	12	324	- 335	NO ENTRY
0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	21	12	336	- 347	NO ENTRY
0480	GROSS FUTA TAX AMOUNT	22	12	348	- 359	NO ENTRY
0490	MAXIMUM TAX CREDIT AMOUNT	23	12	360	- 371	NO ENTRY
0500	TOTAL TAX CREDIT ALLOWED	24	12	372	- 383	NO ENTRY
0503	STATE EMPLOYER WORKSHEET INDICATOR	24	1	384	- 384	NO ENTRY
0510	FUTA TAX (SUBTRACT LINE 24 FROM LINE 22)	25	12	385	- 396	NO ENTRY

## SECTION C SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0520	AMOUNT FROM LINE 8 OR ZERO SEE LINE INSTRUCTIONS	26	12	397-	408	N
0530	TOTAL COMBINED TAXES PLUS FUTA TAXES	27	12	409 -	420	N
0540	REQUIRED TO FILE FORM 1040 - YES	28	1	421 -	421	"X" OR BLANK
0550	REQUIRED TO FILE FORM 1040 - NO	28	1	422 -	422	NO ENTRY
	RECORD TERMINUS CHARACTER		1	423 -	423	"#"

## SECTION C SCHEDULE I - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0547
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	TYPE		6	15 -	20	"Ibbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NO.		7	36 -	42	N 0000001
0020	ADJUSTED TOTAL INCOME	PT I I-1	12	43 -	54	N
0030	INTEREST	PT I I-2	12	55 -	66	N
0040	TAXES	PT I I-3	12	67 -	78	N
0050	MISCELLANEOUS ITEMIZED DEDUCTIONS	PT I I-4	12	79 -	90	N
0060	REFUND OF TAXES	PT I I-5	12	91 -	102	N ***
0070	DEPLETION (DIFFERENCE OF REGULAR TAX AND AMT)	PT I I-6	12	103 -	114	N
0080	NOL DEDUCTION	PT I I-7	12	115 -	126	N ***
0090	INTEREST FROM PRIVATE ACTIVITY BONDS	PT I I-8	12	127 -	138	N
0100	EXCLUSION OF GAIN ON QSB STOCK	PT I I-9	12	139 -	150	N
0110	EXERCISE OF STOCK OPTION	PT I I-10	12	151 -	162	N
0120	ESTATE/TRUST BENEFICIARY ADJ.	PT I I-11	12	163 -	174	N
0130	ELECTING LARGE PARTNERSHIPS	PT I I-12	12	175 -	186	N
0140	ADJ. GAIN OR LOSS ON PROPERTY DISPOSITION	PT I I-13	12	187 -	198	N
0150	DEPRECIATION: ASSETS AFTER 1986	PT I I-14	12	199 -	210	N

## 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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0843
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"JbBBBB"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0020	AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	43 -	54	N
0030	DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	55 -	66	N
0040	INCOME REQUIRED (SCHEDULE B)	PT I 3	12	67 -	78	N
0050	LINE 2 MINUS LINE 3	PT I 4	12	79 -	90	N
0060	ACCUMULATION DISTRIBUTION	PT I 5	12	91 -	102	N
0070	THROWBACK YEAR ENDING	PT II (a)	4	103 -	106	YYYY
0080	DISTRIBUTABLE NET INCOME	PT II 6(a)	12	107 -	118	N
0090	DISTRIBUTIONS	PT II 7(a)	12	119 -	130	N
0100	LINE 6 MINUS LINE 7	PT II 8(a)	12	131 -	142	N
0110	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	143 -	154	N
0120	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	155 -	166	N
0130	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	167 -	178	N
0140	LINE 10 MINUS LINE 11	PT II 12(a)	12	179 -	190	N
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	191 -	202	N

## SECTION C SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	203 -	214	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	215 -	226	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	227 -	238	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	239 -	250	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	251 -	254	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	255 -	266	N
0220	DISTRIBUTIONS	PT II 7(b)	12	267 -	278	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	279 -	290	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	291 -	302	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	303 -	314	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	315 -	326	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	327 -	338	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	339 -	350	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	351 -	362	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	363 -	374	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	375 -	386	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	387 -	398	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	399 -	402	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	403 -	414	N
0350	DISTRIBUTIONS	PT II 7(c)	12	415 -	426	N

## 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 nnnnnnnnbbbb
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 "#"

## SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1122
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"1116bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0007	ALT MIN TAX LITERAL		3	43	45	"AMT" OR BLANK
0020	PASSIVE CATEGORY INCOME	a	1	46	46	"X" OR BLANK
0030	GENERAL CATEGORY INCOME	b	1	47	47	"X" OR BLANK
0040	SECTION 901 (j) INCOME	c	1	48	48	"X" OR BLANK
0050	CERTAIN INCOME RE-SOURCED BY TREATY	d	1	49	49	"X" OR BLANK
0060	LUMP-SUM DISTRIBUTIONS	e	1	50	50	"X" OR BLANK
0100	RESIDENT OF: (NAME OF COUNTRY)	f	35	51	85	A/N
0106	REGULATED INVESTMENT CO LITERAL	PT 1g	3	86	88	"RIC" OR BLANK
0108	HIGH TAXED KICK-OUT LITERAL	PT 1g	4	89	92	"HTKO" OR BLANK
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gA	35	93	127	A/N
0120	GROSS INCOME SOURCE	PT I, 1 1a A	9	128	136	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I, 1 1a A	12	137	148	N
0135	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	PT 1 1 B	1	149	149	"X" OR BLANK
@0137	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	1b	6	150	155	"STMbnn" OR BLANK
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	156	167	N

## 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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@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
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

## SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
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.

## SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(j)	8	756	- 763	FORMAT: YYYYMMDD OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(k)	12	764	- 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(l)	12	776	- 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(m)	12	788	- 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(n)	12	800	- 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(o)	12	812	- 823	N
+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

## SECTION C FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+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
+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	0323
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"FRMbbb"
1001	FORM NUMBER		6	15 -	20	"1116bb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1010	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8.	PT III 9	12	43 -	54	N
1020	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	12	55 -	66	N
@1030	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	6	67 -	72	"STMbnn" OR BLANK
1040	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 -	84	N
1050	COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES	PT III 12	12	85 -	96	N
*1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III L 12	6	97 -	102	"STMbnn" OR BLANK
1060	COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12	PT III 13	12	103 -	114	N
1062	HIGH TAXED KICK-OUT LITERAL	PT III 13	4	115 -	118	"HTKO" OR BLANK
1064	HIGH TAXED KICK-OUT ADJ. AMOUNT	PT III 13	12	119 -	130	N
1070	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7.	PT III 14	12	1131 -	142	N
1080	COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14	PT III 15	12	143 -	154	N
*1085	ADJUSTMENTS STATEMENT	PT III L 15	6	155 -	160	"STMbnn" OR BLANK
1090	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15	PT III 16	12	161 -	172	N
1100	COMPUTATION OF FOREIGN TAX CREDIT: (ESTATES AND TRUSTS)	PT III 17	12	173 -	184	N

## SECTION C FORM 1116 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1110	COMPUTATION OF FOREIGN TAX CREDIT: DIVIDE LINE 16 BY LINE 17	PT III 18	6	185	- 190	N
1120	ENTER THE APPLICABLE AMOUNTS FROM FORM 1041, SCHEDULE G, OR FORM 990-T	PT III 19	12	191	- 202	N
1130	COMPUTATION OF FOREIGN TAX CREDIT: MULTIPLY LINE 19 BY LINE 18.	PT III 20	12	203	- 214	N
1140	COMPUTATION OF FOREIGN TAX CREDIT: ENTER THE AMOUNT FROM LINE 13 OR LINE 20, WHICHEVER IS SMALLER.	PT III 21	12	215	- 226	N
1150	SUMMARY OF CREDITS CREDIT FOR TAXES ON PASSIVE INCOME	PT IV 22	12	227	- 238	N
1200	CREDIT FOR TAXES ON GENERAL CATEGORY INCOME	PT IV 23	12	239	- 250	N
1210	SUMMARY OF CREDITS CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 24	12	251	- 262	N
1220	CREDIT FOR TAXES ON LUMP-SUM DISTRIBUTIONS	PT IV 25	12	263	- 274	N
1230	ADD LINES 22 THROUGH 25	PT IV 26	12	275	- 286	N
1235	EITHER THE SMALLER OF LINE 19 OR 26	PT IV 27	12	287	- 298	N
1240	SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS	PT IV 28	12	299	- 310	N
1250	SUBTRACT LINE 28 FROM LINE 27	PT IV 29	12	311	- 322	N
	RECORD TERMINUS CHARACTER		1	323	- 323	"#"

## SECTION C FORM 2210 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0173
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2210bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0020	CURRENT YEAR TAX AFTER CREDITS	PT I 1	12	52 -	63	N
0030	OTHER TAXES	PT I 2	12	64 -	75	N
0040	REFUNDABLE CREDITS	PT I 3	12	76 -	87	N
0050	CURRENT YEAR TAX	PT I 4	12	88 -	99	N
0060	MULTIPLY LINE 4 BY .90	PT I 5	12	100 -	111	N
0070	TAXES WITHHELD	PT I 6	12	112 -	123	N
0080	LINE 4 MINUS LINE 6	PT I 7	12	124 -	135	N
0090	MAXIMUM REQUIRED ANNUAL AMOUNT	PT I 8	12	136 -	147	N
0100	REQUIRED ANNUAL AMOUNT	PT I 9	12	148 -	159	N
0110	OWE PENALTY - NO BOX	PT I 9	1	160 -	160	X OR BLANK
0120	OWE PENALTY - YES BOX	PT I 9	1	161 -	161	X OR BLANK
+0130	WAIVER REQUEST - ENTIRE PENALTY	PT II A	1	162 -	162	X OR BLANK
@0135	WAIVER EXPLANATION	PT II A	6	163 -	168	"STMbnn" OR BLANK
0140	WAIVER AMOUNT - PARTIAL PENALTY	PT II B	1	169 -	169	X OR BLANK

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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0151
	START RECORD SENTINEL		4	5 -	8	*****
0173	RECORD ID		6	9 -	14	"FRMbbb"
0174	FORM NUMBER		6	15 -	20	"2210bb"
0175	PAGE NUMBER		5	21 -	25	"PG02b"
0176	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0177	FILLER		1	35 -	35	BLANK
0178	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0180	LINE 9 AMOUNT	PT III 10	12	43 -	54	N
0185	LINE 6 AMOUNT	PT III 11	12	55 -	66	N
0190	TOTAL ESTIMATED TAX PAYMENTS	PT III 12	12	67 -	78	N
0195	ADD LINES 11 AND 12	PT III 13	12	79 -	90	N
0200	TOTAL UNDERPAYMENT FOR YEAR (LINE 20 MINUS LINE 21)	PT III 14	12	91 -	102	N
0205	MULTIPLY LINE 14 BY APPLICABLE %	PT III 15	12	103 -	114	N
0210	COMPUTATION OF LINE 14 TO BE ENTERED ON LINE 16	PT III 16	12	115 -	126	N
0213	PENALTY WAIVED AMOUNT	PT III 17	12	127 -	138	N
0215	PENALTY, LINE 15 MINUS LINE 16	PT III 17	12	139 -	150	N
	RECORD TERMINUS CHARACTER		1	151 -	151	"#"

## SECTION C FORM 2210 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0607
	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

## SECTION C FORM 2210 - PAGE 3

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391	- 402	N
0560	PERIOD BEGINNING 4/15/XXXX (DAYS)	SEC B 27(a)	3	403	- 405	N
0570	PERIOD BEGINNING 4/15/XXXX (PENALTY)	SEC B 28(a)	12	406	- 417	N
0580	PERIOD BEGINNING 6/15/XXXX (DAYS)	SEC B 27(b)	3	418	- 420	N
0590	PERIOD BEGINNING 6/15/XXXX (PENALTY)	SEC B 28(b)	12	421	- 432	N
0633	PERIOD BEGINNING 6/30/XXXX (DAYS)	SEC B 29(a)	3	433	- 435	N
0636	PERIOD BEGINNING 6/30/XXXX (PENALTY)	SEC B 30(a)	12	436	- 447	N
0637	PERIOD BEGINNING 6/30/XXXX (DAYS)	SEC B 29(b)	3	448	- 450	N
0638	PERIOD BEGINNING 6/30/XXXX (PENALTY)	SEC B 30(b)	12	451	- 462	N
0639	PERIOD BEGINNING 6/30/XXXX (DAYS)	SEC B 29(c)	3	463	- 465	N
0640	PERIOD BEGINNING 6/30/XXXX (PENALTY)	SEC B 30(c)	12	466	- 477	N
0641	PERIOD BEGINNING 9/30/XXXX	SEC B 31(a)	3	478	- 480	N
0642	PERIOD BEGINNING 9/30/XXXX	SEC B 32(a)	12	481	- 492	N
0643	PERIOD BEGINNING 9/30/XXXX	SEC B 31(b)	3	493	- 495	N
0644	PERIOD BEGINNING 9/30/XXXX	SEC B 32(b)	12	496	- 507	N
0645	PERIOD BEGINNING 9/30/XXXX	SEC B 31(c)	3	508	- 510	N
0646	PERIOD BEGINNING 9/30/XXXX	SEC B 32(c)	12	511	- 522	N
0648	PERIOD BEGINNING 12/31/XXXX (DAYS)	SEC B 33(a)	3	523	- 525	N
0649	PERIOD BEGINNING 12/31/XXXX (PENALTY)	SEC B 34(a)	12	526	- 537	N
0650	PERIOD BEGINNING 12/31/XXXX (DAYS)	SEC B 33(b)	3	538	- 540	N
0655	PERIOD BEGINNING 12/31/XXXX (PENALTY)	SEC B 34(b)	12	541	- 552	N
0660	PERIOD BEGINNING 12/31/XXXX (DAYS)	SEC B 33(c)	3	553	- 555	N
0665	PERIOD BEGINNING 12/31/XXXX (PENALTY)	SEC B 34(c)	12	556	- 567	N
0670	PERIOD BEGINNING 12/31/XXXX (DAYS)	SEC B 33(d)	3	568	- 570	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0675	PERIOD BEGINNING 12/31/XXXX (PENALTY)	SEC B 34(d)	12	571 -	582 N	
0690	WAIVER AMOUNT	SEC B 35	12	583 -	594 N	
0695	PENALTY	SEC B 35	12	595 -	606 N	
	RECORD TERMINUS CHARACTER		1	607 -	607 "#"	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1363
	START RECORD SENTINEL		4	5	8	*****
1270	RECORD ID		6	9	14	"FRMbbb"
1271	FORM NUMBER		6	15	20	"2210bb"
1272	PAGE NUMBER		5	21	25	"PG04b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
1274	FILLER		1	35	35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43	54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55	66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67	78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79	90	N
1320	FORM 1040, STANDARD DEDUCTION	PT I 7a	12	91	102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103	114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115	126	N
1350	EXEMPTION AMOUNT ON RETURN	PT I 10a	12	127	138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139	150	N
1370	TAX AMOUNT	PT I 12a	12	151	162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163	174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175	186	N
1400	TOTAL TAX	PT I 15a	12	187	198	N
1410	ALLOWED CREDITS	PT I 16a	12	199	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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1420	LINE 15 MINUS LINE 16	PT I 17a	12	211	-	222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223	-	234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235	-	246	N
1450	AMOUNT OF LINE 9, FORM 2210, DIVIDED BY 4	PT I 22a	12	247	-	258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259	-	270	N
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	271	-	282	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	283	-	294	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	295	-	306	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	307	-	318	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	319	-	330	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	331	-	342	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	343	-	354	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	355	-	366	N
1560	EXEMPTION AMOUNT ON RETURN	PT I 10b	12	367	-	378	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	379	-	390	N
1580	TAX AMOUNT	PT I 12b	12	391	-	402	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	403	-	414	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	415	-	426	N
1610	TOTAL TAX	PT I 15b	12	427	-	438	N
1620	ALLOWED CREDITS	PT I 16b	12	439	-	450	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	451	-	462	N

## 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

## SECTION C FORM 2210 - PAGE 4

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	0323
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"2210Fb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	IDENTIFYING NUMBER		9	43	51	N
0013	WAIVER OF PENALTY BOX	1a	1	52	52	"X" OR BLANK
0016	FILING STATUS CHANGED BOX	1b	1	53	53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	2	12	54	65	N
0030	OTHER TAXES	3	12	66	77	N
0040	TAXES SUBTOTAL	4	12	78	89	N
0050	EARNED INCOME CREDIT	5	12	90	101	N
0055	ADDITIONAL CHILD TAX CREDIT	6	12	102	113	N
0060	CREDIT FOR FEDERAL TAX PAID ON FUELS	7	12	114	125	N
0065	HEALTH INSURANCE CREDIT	8	12	126	137	N
0067	REFUNDABLE CREDIT FOR PRIOR YEAR MINIMUM TAX	9	12	138	149	N
0068	FIRST TIME HOMEBUYER CREDIT	10	12	150	161	N
0069	RECOVERY REBATE CREDIT	11	12	161	173	N
0070	CREDIT SUBTOTAL	12	12	174	185	N
0080	CURRENT YEAR TAX	13	12	186	197	N
0090	TWO THIRDS CREDIT	14	12	198	209	N
0100	WITHHOLDING TAXES	15	12	210	221	N
0110	CURRENT TAXES OWED	16	12	222	233	N
0120	PRIOR YEAR'S TAX	17	12	234	245	N
0130	REQUIRED ANNUAL PAYMENT	18	12	246	257	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	19	12	258	269	N
0150	UNDERPAYMENT	20	12	270	281	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	21	8	282	289	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	22	3	290	292	N

SECTION C FORM 2210F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0176 WAIVED AMOUNT	23	12	293 -	304	N
@0177 WAIVER EXPLANATION	23	6	305 -	310	"STMbnn" OR BLANK
0180 UNDERPAYMENT PENALTY FARMERS FISHERMEN	23	12	311 -	322	N
RECORD TERMINUS CHARACTER		1	323 -	323	"#"

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 nnnnnnnnbbb OR nnnnbbsbbbbb 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 nnnnnnnnbbb OR nnnnbbsbbbbb OR BLANK

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	"#"

## SECTION C FORM 3468 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0527
	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	SECTION 47(d)(5)ELECTION	1a	1	52 -	52	"X" OR BLANK
@0025	REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)	6	53 -	58	"STMbnn" OR BLANK
0030	TEST PERIOD - BEGINNING DATE	1b	8	59 -	66	YYYYMMDD
0040	TEST PERIOD - ENDING DATE	1b	8	67 -	74	YYYYMMDD
0050	ADJUSTED BASIS OF BLDG AMOUNT	1c	12	75 -	86	N
0060	QUALIFIED REHAB. EXPENDITURES AMOUNT	1d	12	87 -	98	N
0070	PRE-1936 BLDG IN GULF ZONE X .13	1e	12	99 -	110	N
0080	PRE-1936 BLDG IN GULF ZONE TOTAL AMOUNT	1e	12	111 -	122	N
0090	OTHER PRE-1936 BLDG. AMOUNT	1f	12	123 -	134	N
0100	OTHER PRE-1936 BLDG. TOTAL AMOUNT	1f	12	135 -	146	N
0110	CERTIFIED HISTORIC STRUCTURE IN GULF ZONE - AMOUNT	1g	12	147 -	158	N
0120	CERTIFIED HISTORIC STRUCTURE IN GULF ZONE - TOTAL AMOUNT	1g	12	159 -	170	N
0130	OTHER HISTORICAL STRUCTURES AMOUNT	1h	12	171 -	182	N
0140	OTHER HISTORICAL STRUCTURES TOTAL AMOUNT	1h	12	183 -	194	N

## SECTION C FORM 3468 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	NPS NUMBER ASSIGNED OR FLOW THROUGH ENTITY ID NO.	1i	18	195 -	212	N OR BLANK
0160	NPS APPROVAL DATE	1j	8	213 -	220	YYYYMMDD
0170	REHABILITATION CREDIT (SCH. K-1, F1065B)	1k	12	221 -	232	N
0180	GEOHERMAL ENERGY USED DURING TAX YEAR-BASIS AMOUNT	2a	12	233 -	244	N
0190	GEOHERMAL ENERGY USED DURING TAX YEAR-TOTAL AMOUNT	2a	12	245 -	256	N
0200	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR - BASIS AMOUNT	2b	12	257 -	268	N
0210	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR - TOTAL AMOUNT	2b	12	269 -	280	N
0220	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-BASIS AMOUNT	2c	12	281 -	292	N
0230	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-TOTAL AMOUNT	2c	12	293 -	304	N
0240	KILOWATT OF PROPERTY ON LINE C-AMOUNT	2d	12	305 -	316	N
0250	KILOWATT OF PROPERTY ON LINE C-TOTAL AMOUNT	2d	12	317 -	328	N
0260	LESSER OF 2c OR 2d	2e	12	329 -	340	N
0270	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-BASIS AMOUNT	2f	12	341 -	352	N
0280	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-TOTAL AMOUNT	2f	12	353 -	364	N
0290	KILOWATT CAPACITY OF PROPERTY ON LINE F - AMOUNT	2g	12	365 -	376	N
0300	KILOWATT CAPACITY OF PROPERTY ON LINE F - TOTAL AMOUNT	2g	12	377 -	388	N
0310	LESSER OF LINE 2f OR 2g	2h	12	389 -	400	N
0320	TOTAL - ADD LINES 2a, 2b, 2e AND 2h	2i	12	401 -	412	N
0330	COAL PROJECT BASIS 1	3a	12	413 -	424	N
0340	COAL PROJECT CREDIT 1	3a	12	425 -	436	N
0350	COAL PROJECT BASIS 2	3b	12	437 -	448	N
0360	COAL PROJECT CREDIT 2	3b	12	449 -	460	N
0370	TOTAL COAL PROJECT CREDIT	3c	12	461 -	472	N
0380	GASIFICATION PROJECT BASIS	4	12	473 -	484	N

SECTION C FORM 3468 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0390		12	485	-	496	N
GASIFICATION PROJECT CREDIT						
0400		12	497	-	508	N
CREDIT FROM COOPERATIVES						
0410		12	509	-	520	N
SUM OF LINES 1e - 1h, 1k, 2i, 3c, 4 and 5						
*0415		6	521	-	526	"STMbnn" OR BLANK
ALLOWABLE CREDIT STATEMENT ATTACHED						
		1	527	-	527	"#"
RECORD TERMINUS CHARACTER						

## SECTION C FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0482
	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 (Primay SSN)
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0020	CURRENT YEAR INVESTMENT CREDIT	1a	12	43 -	54	N
0040	CURRENT YEAR WELFARE TO WORK CREDIT	1b	12	55 -	66	NO ENTRY
0060	CURRENT YEAR CREDIT FOR INCREASING RESEARCH	1c	12	67 -	78	N
0065	LIHC PASS-THROUGH EIN	1d	9	79 -	87	N OR BLANK
0070	CURRENT YEAR LOW-INCOME HOUSING CREDIT	1d	12	88 -	99	N
0090	CURRENT YEAR DISABLED ACCESS CREDIT	1e	12	100 -	111	NO ENTRY
0100	CURRENT YEAR RENEWABLE ELECTRICITY PRODUCTION	1f	12	112 -	123	NO ENTRY
0110	CURRENT YEAR INDIAN EMPLOYMENT CREDIT	1g	12	124 -	135	NO ENTRY
0130	CURRENT YEAR ORPHAN DRUG CREDIT	1h	12	136 -	147	N
0535	NMC PASS-THROUGH EIN	1i	9	148 -	156	N OR BLANK
0540	CURRENT YEAR NEW MARKETS CREDIT	1i	12	157 -	168	N
0550	CURRENT YEAR SMALL EMPLOYER PENSION PLAN START-UP	1j	12	169 -	180	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0555	EPCCC PASS-THROUGH EIN	1k	9	181 -	189	N OR BLANK
0560	CREDIT FOR EMPLOYER - PROVIDED CHILD CARE FACILITIES	1k	12	190 -	201	N
0580	CURRENT YEAR BIODIESEL FUELS CREDIT	1l	12	202 -	213	N
0590	CURRENT YEAR LOW SULFUR DIESEL FUEL CREDIT	1m	12	214 -	225	N
0600	DISTILLED SPIRITS CREDIT	1n	12	226 -	237	NO ENTRY
0610	NONCONVENTIONAL FUEL SOURCE CREDIT	1o	12	238 -	249	NO ENTRY
0620	NEW ENERGY EFFICIENT HOME CREDIT	1p	12	250 -	261	NO ENTRY
0630	ENERGY EFFICIENT APPLIANCE CREDIT	1q	12	262 -	273	NO ENTRY
0640	ALTERNATIVE MOTOR CREDIT	1r	12	274 -	285	NO ENTRY
0645	AMVC PASS THRU EIN	1r	9	286 -	294	NO ENTRY
0650	ALTERNATIVE FUEL VEHICLE REFUELING CREDIT	1s	12	295 -	306	NO ENTRY
0655	CREDITS FOR AFFECTED MIDWESTERN DISASTER AREA EMPLOYERS	1t	12	307 -	318	NO ENTRY
0685	MINE RESCUE TEAM TRAINING CREDIT	1u	12	319 -	330	NO ENTRY
0690	AGRICULTURAL CHEMICAL SECURITY SECURITY CREDIT (FORM 8931)	1v	12	331 -	342	NO ENTRY
0705	CREDIT FOR EMPLOYER DIFFERENTIAL WAGE PAYMENTS FORM (8932)	1w	12	343 -	354	NO ENTRY
0707	CARBON DIOXIDE SEQUESTRATION CREDIT	1x	12	355 -	366	NO ENTRY
0710	CREDIT FOR CONTRIBUTION TO SELECTED COMMUNITY DEVELOPMENT CORPORATIONS (FORM 8847)	1y	12	367 -	378	NO ENTRY
0720	GENERAL CREDIT FOR ELECTING LARGE PARTNERSHIP (SCHEDULE K-1 (FORM 1065-B))	1z	12	379 -	390	NO ENTRY
0740	CURRENT YEAR GENERAL BUSINESS CREDIT	2	12	391 -	402	N
0770	PASSIVE ACTIVITY CREDITS	3	12	403 -	414	N
0780	SUBTRACT LINE 3 FROM LINE 2	4	12	415 -	426	N
0790	PASSIVE ACTIVITY CREDITS ALLOWED	5	12	427 -	438	N
0800	PASSIVE ACTIVITY FROM PUBLICLY TRADED PARTNERSHIP	5	1	439 -	439	NO ENTRY
0810	CARRYFORWARD OF GENERAL BUSINESS CREDIT	6	12	440 -	451	N

SECTION C FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	----	-----
@0825	CREDIT COMPUTATION ATTACHMENT	6	6	452	-	457	"STMbnn" OR BLANK
0840	CARRYBACK OF GENERAL BUSINES CREDIT	7	12	458	-	469	NO ENTRY
0850	TENTATIVE GENERAL BUSINESS CREDIT	8	12	470	-	481	N
	RECORD TERMINUS CHARACTER		1	482	-	482	"#"

## SECTION C FORM 3800 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0283
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"FRMbbb"
1001	FORM NUMBER		6	15 -	20	"3800bb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N (Primay SSN)
1004	FILLER		1	35 -	35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
1020	REGULAR TAX BEFORE CREDITS	9	12	43 -	54	N
1030	ALTERNATIVE MINIMUM TAX	10	12	55 -	66	N
1040	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	11	12	67 -	78	N
1045	FOREIGN TAX CREDIT	12a	12	79 -	90	N
1050	PERSONAL CREDITS FROM FORM 1040	12b	12	91 -	102	NO ENTRY
1070	CREDIT FROM FORM 8834	12c	12	103 -	114	NO ENTRY
1080	NON-BUSINESS ALT. MOTOR VEHICLE CREDIT (FORM 8910)	12d	12	115 -	126	NO ENTRY
1090	NON-BUSINESS ALT. FUEL VEHICLE REFUELING PROP. CREDIT (FORM 8911)	12e	12	127 -	138	NO ENTRY
1100	TOTAL CREDITS	12f	12	139 -	150	N
1110	NET INCOME TAX	13	12	151 -	162	N
1120	NET REGULAR TAX	14	12	163 -	174	N
1130	ENTER 25% OF EXCESS	15	12	175 -	186	N
1140	TENTATIVE MINIMUM TAX	16	12	187 -	198	N
1150	GREATER OF LINE 15 OR LINE 16	17	12	199 -	210	N
1160	SUBTRACT LINE 17 FROM LINE 13	18a	12	211 -	222	N
1162	CORP ELECTING BONUS DEPREC.	18b	12	223 -	234	NO ENTRY
1165	ADD LINES 18a AND 18b	18c	12	235 -	246	N
1170	ENTER SMALLER AMOUNT OF 8 OR LINE 18c	19a	12	247 -	258	N
1180	ENTER SMALLER AMOUNT OF LINE 8 OR LINE 18a	19b	12	259 -	270	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1190	SUBTRACT LINE 19b FROM LINE 19a	19c	12	271	-	282	N
	RECORD TERMINUS CHARACTER		1	283	-	283	"#"

## SECTION C FORM 3800 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0271
	START RECORD SENTINEL		4	5 -	8	*****
1201	RECORD ID		6	9 -	14	"FRMbbb"
1202	FORM NUMBER		6	15 -	20	"3800bb"
1203	PAGE NUMBER		5	21 -	25	"PG03b"
1204	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N
1205	FILLER		1	35 -	35	BLANK
1206	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
1220	MULTIPLY LINE 16 X 75% CREDITS	20	12	43 -	54	N
1230	ENTER GREATER OF LINE 15 OR LINE 20	21	12	55 -	66	N
1240	SUBTRACT LINE 21 FROM LINE 13	22	12	67 -	78	N
1250	SUBTRACT LINE 19b FROM LINE 22	23	12	79 -	90	N
1260	ENTER AMOUNT FROM FORM 8844	24	12	91 -	102	NO ENTRY
1270	ENTER SMALLER OF LINE 23 OR LINE 24	25	12	103 -	114	N
1280	SUBTRACT LINE 15 FROM LINE 13	26	12	115 -	126	N
1290	ADD LINES 19b AND 25	27	12	127 -	138	N
1300	SUBTRACT LINE 27 FROM LINE 26	28	12	139 -	150	N
1310	INVESTMENT CREDIT FROM FORM 3468	29a	12	151 -	162	N
1320	CREDIT FROM FORM 5884	29b	12	163 -	174	N
1330	CREDIT FROM FORM 6478	29c	12	175 -	186	N
1340	CREDIT FROM FORM 8586	29d	12	187 -	198	N
1350	CREDIT FROM FORM 8835	29e	12	199 -	210	NO ENTRY
1360	CREDIT FROM FORM 8846	29f	12	211 -	222	NO ENTRY
1365	QUALIFIED RR TRACK MAINT.	29g	12	223 -	234	NO ENTRY
1370	ADD LINES 29a THRU 29g	30	12	235 -	246	N
1380	ENTER SMALLER OF LINES 28 OR LINE 30	31	12	247 -	258	N
1390	CURRENT YEAR CREDIT ADD LINES 27 AND 31	32	12	259 -	270	N
	RECORD TERMINUS CHARACTER		1	271 -	271	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	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 NO.	IDENTIFICATION	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
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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	0641
	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	
0530	TOTAL TAX INCREASE	13	12	629 - 640	N	
	RECORD TERMINUS CHARACTER		1	641 - 641	"#"	

## 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 (ENTER \$250,000, UNLESS EXCEPTION APPLIES)
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 (ENTER \$800,000, UNLESS EXCEPTION APPLIES)
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

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"

## SECTION C FORM 4562 - PAGE 1

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

## SECTION C FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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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

## SECTION C FORM 4562 - PAGE 2

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 "#"

## SECTION C FORM 4684 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0862
	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.					
0030	DESCRIPTION OF PROPERTIES	1A	56	58 -	113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 -	125	N
0050	INSURANCE	3A	12	126 -	137	N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 -	149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 -	161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 -	173	N
0090	LINE 5 MINUS LINE 6	7A	12	174 -	185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 -	197	N
0110	LINE 8 MINUS LINE 3	9A	12	198 -	209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 -	265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 -	277	N
0140	INSURANCE	3B	12	278 -	289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 -	301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 -	313	N

## SECTION C FORM 4684 - PAGE 1

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 \$100	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
0460	ADD THE AMOUNTS OF LINE 12 OF ALL FORMS 4684	17	12	750	- 761	N
0470	IS LINE 17 MORE THAN LINE 14	18a	12	762	- 773	N
0472	IS LINE 17 MORE THAN LINE 14 (YES BOX)	18a	1	774	- 774	X OR BLANK
0474	IS LINE 17 MORE THAN LINE 14 (NO BOX)	18a	1	775	- 775	X OR BLANK
0480	IF YOUR STANDARD DECUCTION INCLUDES THE DEDUCTION FOR THE STATE	18b	12	776	- 787	N
0490	SUBTRACT LINE 18a FROM LINE 16	19	12	788	- 799	N
0500	ADD THE AMOUNTS ON LINE 12 OF ALL FORMS 4684	20	12	800	- 811	N
0510	IS LINE 20 LESS THAN LINE 19	21	12	812	- 823	N
0512	IS LINE 20 LESS THAN LINE 19 (NO BOX)	21	1	824	- 824	X OR BLANK
0514	IS LINE 20 LESS THAN LINE 19 (YES BOX)	21	1	825	- 825	X OR BLANK
0520	ADJUST GROSS INCOME FROM FORM 1040, LINE 38	22	12	826	- 837	N
0530	SUBTRACT LINE 22 FROM LINE 21	23	12	838	- 849	N
0540	ADD LINES 18a, 20, AND 23	24	12	850	- 861	N
	RECORD TERMINUS CHARACTER		1	862	- 862	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1110
	START RECORD SENTINEL		4	5 -	8	*****
0550	RECORD ID		6	9 -	14	"FRMbbb"
0551	FORM NUMBER		6	15 -	20	"4684bb"
0552	PAGE NUMBER		5	21 -	25	"PG02b"
0553	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0554	FILLER		1	35 -	35	BLANK
0555	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
*0560	BUSINESS AND INCOME PRODUCING PROPERTY		6	43 -	48	"STMbnn" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.						
0570	DESCRIPTION OF PROPERTIES	PT I 19	56	49 -	104	A/N OR BLANK
0580	COST OR ADJUSTED BASIS	PT I 20	12	105 -	116	N
0590	INSURANCE	PT I 21	12	117 -	128	N
0600	GAIN FROM CASUALTY OR THEFT	PT I 22	12	129 -	140	N ***
0610	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	141 -	152	N
0620	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	153 -	164	N
0630	LINE 23 MINUS LINE 24	PT I 25	12	165 -	176	N
0640	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	177 -	188	N
0645	FORM 8829 INDICATOR	PT I 27	5	189 -	193	F8829 OR BLANK
0700	LINE 26 MINUS LINE 21	PT I 27	12	194 -	205	N
@0705	COMPUTATION OF LOSS	PT I 27	6	206 -	211	"STMbnn" OR BLANK N
0710	DESCRIPTION OF PROPERTIES	PT I 19	56	212 -	267	A/N OR BLANK
0720	COST OR ADJUSTED BASIS	PT I 20	12	268 -	279	N
0730	INSURANCE	PT I 21	12	280 -	291	N

## SECTION C FORM 4684 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0740	GAIN FROM CASUALTY OR THEFT	PT I 22	12	292 -	303	N ***
0750	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	304 -	315	N
0760	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	316 -	327	N
0770	LINE 23 MINUS LINE 24	PT I 25	12	328 -	339	N
0780	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	340 -	351	N
0785	FORM 8829 INDICATOR	PT I 27	5	352 -	356	F8829 OR BLANK
0790	LINE 26 MINUS LINE 21	PT I 27	12	357 -	368	N
0800	DESCRIPTION OF PROPERTIES	PT I 19	56	369 -	424	A/N OR BLANK
0810	COST OR ADJUSTED BASIS	PT I 20	12	425 -	436	N
0820	INSURANCE	PT I 21	12	437 -	448	N
0830	GAIN FROM CASUALTY OR THEFT	PT I 22	12	449 -	460	N ***
0840	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	461 -	472	N
0850	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	473 -	484	N
0860	LINE 23 MINUS LINE 24	PT I 25	12	485 -	496	N
0870	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	497 -	508	N
0875	FORM 8829 INDICATOR	PT I 27	5	509 -	513	F8829 OR BLANK
0880	LINE 26 MINUS LINE 21	PT I 27	12	514 -	525	N
0890	DESCRIPTION OF PROPERTIES	PT I 19	56	526 -	581	A/N OR BLANK
0900	COST OR ADJUSTED BASIS	PT I 20	12	582 -	593	N
0910	INSURANCE	PT I 21	12	594 -	605	N
0920	GAIN FROM CASUALTY OR THEFT	PT I 22	12	606 -	617	N ***
0930	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	618 -	629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0940	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	630	- 641	N
0950	LINE 23 MINUS LINE 24	PT I 25	12	642	- 653	N
0960	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	654	- 665	N
0965	FORM 8829 INDICATOR	PT I 27	5	666	- 670	F8829 OR BLANK
0970	LINE 26 MINUS LINE 21	PT I 27	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-GAINS FROM CASUALTIES OR THEFTS	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	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	3	868	- 870	"PAL" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1130	AMOUNT FROM LINE 30b(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 (2)	PT II 34(b) ii	12	993 -	1004	N ***
1220	LONG-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 35(b)(i) AND LINE 36	PT II 38(a)(c)	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)(c)	12	1083 -	1094	N

SECTION C FORM 4684 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1310	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1095	- 1106	N
1320	PAL INDICATOR	PT II 39	3	1107	- 1109	"PAL" OR BLANK
	RECORD TERMINUS CHARACTER		1	1110	- 1110	"#"

## 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

## SECTION C FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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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

## SECTION C FORM 4797 - PAGE 2

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

SECTION C FORM 4952 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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

## SECTION C FORM 4972 - PAGE 1

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	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0262
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"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	WORK OPPORTUNITY CREDIT	5	12	166 -	177	N
0120	SUBTRACT LINE 5 FROM LINE 4	6	12	178 -	189	N
0130	WORK OPPORTUNITY CREDIT FOR CURRENT YEAR	7	12	190 -	201	N
0135	CARRY FORWARD OF WORK OPPORTUNITY CREDIT AFTER 2006 AND LIBERTY ZONE CREDIT FROM 2007	8	12	202 -	213	N
0140	CARRY BACK OF WORK OPPORTUNITY CREDIT FROM 2009	9	12	214 -	225	N
0150	ADD LINES 6 THROUGH 9	10	12	226 -	237	N

SECTION C FORM 5884 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0160	ALLOCATION TO PATRONS	11	12	238	- 249	N
0165	SUBTRACT LINES 11 FROM 10	12	12	250	- 261	N
	RECORD TERMINUS CHARACTER		1	262	- 262	"#"

## SECTION C FORM 6198 - PAGE 1

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 YES BOX	3	1	133	133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY NO BOX	3	1	134	134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135	135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136	136	"X" OR BLANK
0070	SELLING PRICE	5	12	137	148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149	154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155	166	N
0090	LINE 5 MINUS LINE 6	7	12	167	178	N
0100	COST OR OTHER BASIS	8	12	179	190	N
0110	DEPRECIATION ALLOWED	9	12	191	202	N
0120	ADJUSTED BASIS	10	12	203	214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215	226	N
0140	INCOME RECAPTURE F4797	12	12	227	238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239	250	N
0160	LINE 5 MINUS LINE 13	14	12	251	262	N
0170	GAIN EXCLUDED AMOUNT	15	12	263	274	N

## 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

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0450	LINE 35 MINUS LINE 36	37	12	626	- 637	N
	RECORD TERMINUS CHARACTER		1	638	- 638	"#"

## SECTION C FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0442
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"6478bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	NO ENTRY
0020	QUALIFIED ETHANOL FUEL PRODUCTION (SOLD OR USED)	1(a)	12	52	63	N
0030	TOTAL QUALIFIED ETHANOL FUEL	1(c)	12	64	75	N
0032	ALCOHOL 190 PROOF OR GREATER SOLD OR USED	2(a)	12	76	87	N
0034	TOTAL ALCOHOL 190 PROOF OR GREATER SOLD OR USED	2(c)	12	88	99	N
0036	ALCOHOL 190 PROOF OR GREATER SOLD OR USED	3(a)	12	100	111	N
0038	TOTAL PROOF OR GREATER SOLD OR USED	3(c)	12	112	123	N
0040	ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF SOLD OR USED	4(a)	12	124	135	N
0042	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF SOLD OR USED	4(c)	12	136	147	N
0044	ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF SOLD OR USED	5(a)	12	148	159	N
0046	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF SOLD OR USED	5(c)	12	160	171	N
0048	CELLULOSIC BIOFUEL PRODUCED AND SOLD OR USED	6(a)	12	172	183	N
0050	TOTAL CELLULOSIC BIOFUEL PRODUCED AND SOLD OR USED	6(c)	12	184	195	N
0052	ALCOHOL 190 PROOF OR GREATER IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	7(a)	12	196	207	N
0054	TOTAL ALCOHOL 190 PROOF OR GREATER IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	7(c)	12	208	219	N

## SECTION C FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	-----
0056	ALCOHOL 190 PROOF OR GREATER IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	8(a)	12	220 -	231	N
0058	TOTAL ALCOHOL 190 PROOF OR GREATER IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	8(c)	12	232 -	243	N
0060	ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	9(a)	12	244 -	255	N
0062	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	9(c)	12	256 -	267	N
0064	ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	10(a)	12	268 -	279	N
0066	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF IN AN ALCOHOL FUEL MIXTURE SOLD OR USED	10(c)	12	280 -	291	N
0068	CELLULOSIC BIOFUEL IN A CELLULOSIC BIOFUEL MIXTURE PRODUCED AND SOLD OR USED	11(a)	12	292 -	303	N
0070	TOTAL CELLULOSIC BIOFUEL IN A CELLULOSIC BIOFUEL MIXTURE PRODUCED AND SOLD OR USED	11(c)	12	304 -	315	N
0080	SUM OF AMOUNTS IN COL.(c), LINES 1 THROUGH 11	12(c)	12	316 -	327	N
0095	ALCOHOL FUEL CREDITS FROM FLOW THROUGH ENTITIES	13(c)	12	328 -	339	N
0105	ADD LINES 12 AND 13, COLUMN C	14(c)	12	340 -	351	N
0115	ALCOHOL AND CELLULOSIC BIOFUEL CREDIT INCLUDED ON LINE 14	15(c)	12	352 -	363	N
0125	SUBTRACT LINE 15 FROM LINE 14	16(c)	12	364 -	375	N
0135	ALCOHOL FUEL PASSIVE ACTIVITY CREDIT ALLOWED FOR TAX YEAR	17(c)	12	376 -	387	N
0145	CARRYBACK/CARRYFORWARD OF ALCOHOL FUEL CREDIT	18(c)	12	388 -	399	N
0150	ADD LINES 16 THROUGH 18	19(c)	12	400 -	411	N
0160	AMOUNT ALLOCATED TO BENEFICIARIES	20(c)	12	412 -	423	N

SECTION C FORM 6478 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0165 ATTACH 1041 STATEMENT	20(c)	6	424 -	429	"STMbnn" OR BLANK
0170 SUBTRACT LINE 20 FROM LINE 19	21(c)	12	430 -	441	N
RECORD TERMINUS CHARACTER		1	442 -	442	"#"

## SECTION C FORM 6765 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0498
		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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	----	-----
@0190	ATTACH SCHEDULE	17	6	252	-	257	"STMbnn" OR BLANK
0195	AMOUNT PAID OR INCURRED TO ENERGY CONSORTIA AFTER 8/08/05	18	12	258	-	269	N
0200	BASIC RESEARCH PAYMENTS PAID OR INCURRED TO QUALIFIED ORGANIZATION	19	12	270	-	281	N
0210	ORGANIZATION BASE PERIOD AMT.	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	COST OF COMPUTERS	26	12	354	-	365	N
0270	% OF CONTRACT RESEARCH EXP.	27	12	366	-	377	N
0280	TOTAL QUALIFIED RESEARCH EXP.	28	12	378	-	389	N
0290	AVG. ANNUAL GROSS RECEIPTS	29	12	390	-	401	N
0300	MULTIPLY LINE 29 BY 1%	30	12	402	-	413	N
0310	SUBTRACT LINE 30 FROM LINE 28	31	12	414	-	425	N
0320	MULTIPLY LINE 29 BY 1.5%	32	12	426	-	437	N
0330	SUBTRACT LINE 32 FROM LINE 28	33	12	438	-	449	N
0340	SUBTRACT LINE 33 FROM LINE 31	34	12	450	-	461	N
0350	MULTIPLY LINE 29 BY 2%	35	12	462	-	473	N
0360	SUBTRACT LINE 35 FROM LINE 28	36	12	474	-	485	N
0370	SUBTRACT LINE 36 FROM LINE 33	37	12	486	-	497	N
	RECORD TERMINUS CHARACTER		1	498	-	498	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0395
	START RECORD SENTINEL		4	5	8	*****
0443	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0444	FORM NUMBER		6	15	20	"6765bb"
0445	PAGE NUMBER		5	21	25	"PG02b"
0446	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0447	FILLER		1	35	35	BLANK
0448	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0465	MULTIPLY LINE 34 BY 3% (.03)	38	12	43	54	N
0470	MULTIPLY LINE 37 BY 4% (.04)	39	12	55	66	N
0475	MULTIPLY LINE 36 BY 5% (.05)	40	12	67	78	N
0480	ADD LINES 23, 38, 39, AND 40	41	12	79	90	N
0485	ELECTING REDUCED CREDIT IRC 280C: YES	42	1	91	91	X OR BLANK
0490	ELECTING REDUCED CREDIT IRC 280C: NO	42	1	92	92	X OR BLANK
0495	CREDIT AMOUNT	42	12	93	104	N
@0500	ATTACH SCHEDULE	42	6	105	110	"STMbnn" OR BLANK
0520	PAID OR INCURRED TO ENERGY CONSORTIA	43	12	111	122	N
0530	RESEARCH PAYMENTS TO QUALIFIED ORGS	44	12	123	134	N
0540	QUALIFIED ORG BASE PERIOD AMOUNT	45	12	135	146	N
0550	SUBTRACT LINE 45 FROM LINE 44	46	12	147	158	N
0560	ADD LINES 43 AND 46	47	12	159	170	N
0570	MULTIPLY LINE 47 BY 20%	48	12	171	182	N
0580	WAGES FOR QUALIFIED SERVICES	49	12	183	194	N
0590	COST OF SUPPLIES	50	12	195	206	N
0600	COMPUTER RENTAL OR LEASE COSTS	51	12	207	218	N
0610	CONTRACT RESEARCH EXP APPLICABLE PERCENTAGE	52	12	219	230	N
0620	TOTAL QUALIFIED RESEARCH EXPENSES	53	12	231	242	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0630	PRIOR 3 YEARS TOTAL QUALIFIED RESEARCH EXPENSES	54	12	243	- 254	N
0640	DIVIDE LINE 54 BY 6.0	55	12	255	- 266	N
0650	SUBTRACT LINE 55 FROM LINE 53	56	12	267	- 278	N
0660	MULTIPLY LINE 56 BY 14%	57	12	279	- 290	N
0670	ADD LINES 48 AND 57	58	12	291	- 302	N
0700	SECTION 280C ELECTION "YES" BOX	59	1	303	- 303	X OR BLANK
0710	SECTION 280C ELECTION "NO" BOX	59	1	304	- 304	X OR BLANK
0720	CREDIT AMOUNT	59	12	305	- 316	N
@0725	ATTACH SCHEDULE	59	6	317	- 322	"STMbnn" OR BLANK
0727	ENTER THE AMOUNT FROM FORM 3800, LINE 1w	60	12	323	- 334	N
0729	SUBTRACT LINE 60 FROM LINE 17	61	12	335	- 346	N
0730	RESEARCH CREDIT FROM PASS THROUGH ENTITIES	62	12	347	- 358	N
0740	ADD LINE 61 AND 62	63	12	359	- 370	N
0750	AMOUNT ALLOCATED TO BENEF. OF ESTATES AND TRUSTS	64	12	371	- 382	N
0760	ESTATES OR TRUSTS: SUBTRACT LINE 64 FROM LINE 63.	65	12	383	- 394	N
	RECORD TERMINUS CHARACTER		1	395	- 395	"#"

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
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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
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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	1179
	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
0035	SUBSTITUED RETURN TREATMENT (YES BOX)	2	1	55	55	"X" OR BLANK
0040	SUBSTITUED RETURN TREATMENT (NO BOX)	2	1	56	56	"X" OR BLANK
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	57	57	"X" OR BLANK
0055	TYPE OF PASS-THROUGH ENTITY (ELECTING LARGE PARTNERSHIP)	3b	1	58	58	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	59	59	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	60	60	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	61	61	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	62	62	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	63	71	N
0090	NAME	5	35	72	106	A/N
0100	ADDRESS	5	35	107	141	A/N
0110	CITY	5	22	142	163	A/N
0120	STATE	5	2	164	165	A/N
0130	ZIP CODE	5	12	166	177	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

## SECTION C FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TAX SHELTER REG. NUMBER	6	12	178	- 189	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	5	190	- 194	"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	195	- 202	N FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	203	- 210	N FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	9	8	211	- 218	N FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	9	8	219	- 226	N FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	227	- 286	A/N
0190	AMOUNT OF ITEM	10b	1	287	- 287	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	288	- 288	"X" OR BLANK
0210	AMOUNT	10c	12	289	- 300	N
0220	AMOUNT YOU ARE REPORTING	10d	12	301	- 312	N
0230	DIFFERENCE BETWEEN C & D	10e	12	313	- 324	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	325	- 384	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	385	- 385	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	386	- 386	"X" OR BLANK
0270	AMOUNT	11c	12	387	- 398	N
0280	AMOUNT YOU ARE REPORTING	11d	12	399	- 410	N
0290	DIFFERENCE BETWEEN C & D	11e	12	411	- 422	N
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	423	- 482	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	483	- 483	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	484	- 484	"X" OR BLANK
0330	AMOUNT	12c	12	485	- 496	N
0340	AMOUNT YOU ARE REPORTING	12d	12	497	- 508	N
0350	DIFFERENCE BETWEEN C & D	12e	12	509	- 520	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	521	- 580	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	581	- 581	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	582	- 582	"X" OR BLANK
0390	AMOUNT	13c	12	583	- 594	N
0400	AMOUNT YOU ARE REPORTING	13d	12	595	- 606	N
0410	DIFFERENCE BETWEEN C & D	13e	12	607	- 618	N
0420	EXPLANATIONS	PT III	70	619	- 688	A/N
0430	EXPLANATIONS	PT III	70	689	- 758	A/N
0440	EXPLANATIONS	PT III	70	759	- 828	A/N
0450	EXPLANATIONS	PT III	70	829	- 898	A/N
0460	EXPLANATIONS	PT III	70	899	- 968	A/N
0470	EXPLANATIONS	PT III	70	969	- 1038	A/N
0480	EXPLANATIONS	PT III	70	1039	- 1108	A/N
0490	EXPLANATIONS	PT III	70	1109	- 1178	A/N
	RECORD TERMINUS CHARACTER		1	1179	- 1179	"#"

## 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

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

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 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 nnnnnbbbbbb OR nnnnnnnnbbb
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 YYMMDD
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 - 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

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 YYMMDD
0690	TAX YEAR OF PASS THROUGH ENTITY (TO)	PT III 3	8	2773	- 2780	N YYYYMMDD
0700	IRS CENTER WHERE PASS THROUGH ENTITY FILED RETURN	PT III 4	5	2781	- 2785	eFile
	RECORD TERMINUS CHARACTER		1	2786	- 2786	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2003
	START RECORD SENTINEL		4	5 -	8	*****
0701	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0702	FORM NUMBER		6	15 -	20	"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 LOSS 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, b and c	PT I 1d	12	79 -	90	N
0055	COMMERCIAL REVITALIZATION DEDUCTIONS	PT I 2a	12	91 -	102	N ***
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCTIONS	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	WC(c)	12	591 -	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

## SECTION C FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0750	OVERALL LOSS 4	W2(c)	12	703	-	714	N
0760	TOTAL CURRENT YEAR DEDUCTIONS	W2(a)	12	715	-	726	N
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2(b)	12	727	-	738	N
0890	MULTIPLE ACTIVITIES	W3	6	739	-	744	"STMbnn" OR BLANK
0900	NAME OF ACTIVITY 1	W3	20	745	-	764	A/N
0910	NET INCOME 1	W3-(a)	12	765	-	776	N
0920	NET LOSS 1	W3-(b)	12	777	-	788	N
0930	UNALLOWED LOSS 1	W3-(c)	12	789	-	800	N
0940	OVERALL GAIN 1	W3-(d)	12	801	-	812	N
0950	OVERALL LOSS 1	W3-(e)	12	813	-	824	N
0960	NAME OF ACTIVITY 2	W3	20	825	-	844	A/N
0970	NET INCOME 2	W3-(a)	12	845	-	856	N
0980	NET LOSS 2	W3-(b)	12	857	-	868	N
1000	UNALLOWED LOSS 2	W3-(c)	12	869	-	880	N
1010	OVERALL GAIN 2	W3-(d)	12	881	-	892	N
1020	OVERALL LOSS 2	W3-(e)	12	893	-	904	N
1030	NAME OF ACTIVITY 3	W3	20	905	-	924	A/N
1040	NET INCOME 3	W3-(a)	12	925	-	936	N
1050	NET LOSS 3	W3-(b)	12	937	-	948	N
1060	UNALLOWED LOSS 3	W3-(c)	12	949	-	960	N
1070	OVERALL GAIN 3	W3-(d)	12	961	-	972	N
1080	OVERALL LOSS 3	W3-(e)	12	973	-	984	N
1090	NAME OF ACTIVITY 4	W3	20	985	-	1004	A/N
1100	NET INCOME 4	W3(a)	12	1005	-	1016	N
1110	NET LOSS 4	W3-(b)	12	1017	-	1028	N
1120	UNALLOWED LOSS 4	W3-(c)	12	1029	-	1040	N
1130	OVERALL GAIN 4	W3-(d)	12	1041	-	1052	N
1140	OVERALL LOSS 4	W3-(e)	12	1053	-	1064	N
1150	NAME OF ACTIVITY 5	W3	20	1065	-	1084	A/N
1160	NET INCOME 5	W3-(a)	12	1085	-	1096	N
1170	NET LOSS 5	W3-(b)	12	1097	-	1108	N

## 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	1319	- 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

## SECTION C FORM 8582 - PAGE 2

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	0380
	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 CREDITS FROM PARTNERSHIPS, S CORPS., ESTATES, TRUSTS, OR COOPERATIVES	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 -	209	A/N
0240	BIN OF BUILDINGS THAT HAD A DECREASE	PT II 9iv	9	210 -	218	A/N
0250	CURRENT YEAR CREDIT FROM FORM 8609-A	PT II 10	12	219 -	230	N
*0255	MULTIPLE BLDG SCHEDULE	PT II 10	6	231 -	236	"STMbnn" OR BLANK
0260	LOW-INCOME HOUSING CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS	PT II 11	12	237 -	248	N
*0265	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT II 11	6	249 -	254	"STMbnn" OR BLANK
0270	ADD LINES 10 AND 11	PT II 12	12	255 -	266	N
0280	LOW-INCOME HOUSING CREDIT PASSIVE ACTIVITY	PT II 13	12	267 -	278	N
*0285	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT II 13	6	279 -	284	"STMbnn OR BLANK
0290	SUBTRACT LINE 13 FROM LINE 12	PT II 14	12	285 -	296	N
0300	LOW-INCOME HOUSING CREDIT PASSIVE ACTIVITY	PT II 15	12	297 -	308	N
*0305	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	PT II 15	6	309 -	314	"STMbnn" OR BLANK
0315	CARRY FORWARD OF LOW-INCOME	PT II 16	12	315 -	326	N
0325	CARRY BACK OF LOW-INCOME	PT II 17	12	327 -	338	N

## SECTION C FORM 8586 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0335	ADD LINES 14 THROUGH 17. ESTATES AND TRUSTS GO TO LINE 19	PT II 18	12	339	-	350	N
0345	AMOUNT ALLOCATED TO BENEFICIARIES	PT II 19	12	351	-	362	N
0355	ESTATES AND TRUSTS. SUBTRACT LINE 19 FROM LINE 18	PT II 20	12	363	-	374	N
*0357	ADDITIONAL INFORMATION	PT II 21	6	374	-	379	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	380	-	380	"#"

## SECTION C FORM 8609A - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0267
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8609A "
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	BUILDING IDENTIFICATION NUMBER (EIN)	A	9	52 -	60	A/N
0030	NEWLY CONSTRUCT OR EXISTING BUILDING BOX	B	1	61 -	61	"X" OR BLANK
0040	SECTION 42(e) REHABILITATION EXPENDITURES BOX	B	1	62 -	62	"X" OR BLANK
0050	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-YES	C	1	63 -	63	"X" OR BLANK
0060	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-NO	C	1	64 -	64	"X" OR BLANK
0070	BUILDING QUALIFY AS LOW INCOME HOUSING - YES	D	1	65 -	65	"X" OR BLANK
0080	BUILDING QUALIFY AS LOW INCOME HOUSING - NO	D	1	66 -	66	"X" OR BLANK
0090	DECREASE IN QUALIFIED BASIS - YES	E	1	67 -	67	"X" OR BLANK
0100	DECREASE IN QUALIFIED BASIS - NO	E	1	68 -	68	"X" OR BLANK
0200	ELIGIBLE BASIS OF BLDG	1	12	69 -	81	N
0210	LOW INCOME PORTION	2	6	81 -	86	N
0220	QUALIFIED BASIS OF LOW INCOME BLDG	3	12	87 -	98	N
0230	PART YEAR ADJUSTMENT	4	12	99 -	110	N
0240	CREDIT PERCENTAGE	5	6	111 -	116	N
0250	MULTIPLY LINE 3 OR LINE 4 BY PERCENTAGE OF LINE 5	6	12	117 -	128	N
0260	ADDITIONS TO QUALIFIED BASIS	7	12	129 -	140	N

## 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

SECTION C FORM 8801 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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	0235
	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
0215	AMT AMOUNT FOR PRIOR YEARS EXERCISE OF INCENTIVE STOCK OP.	PT II 21	12	103 -	114	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18 THRU 21	PT II 22	12	115 -	126	N
0223	50% OF I & P PAID ON AMT ON EXERCISE OF INCENTIVE STOCK OP.	PT II 23	12	127 -	138	N
0224	COMBINES LINES 22 AND 23	PT II 24	12	139 -	150	N
0230	REGULAR TAX LIABILITY MINUS ALLOWABLE CREDITS	PT II 25	12	151 -	162	N
0240	AMOUNT FROM CURRENT YEAR F 6251 OR 1041, SCH I	PT II 26	12	163 -	174	N
0250	LINE 26 MINUS LINE 25	PT II 27	12	175 -	186	N
0260	SMALLER OF LINE 24 OR 27	PT II 28	12	187 -	198	N
0265	MINIMUM TAX CREDIT C/F	PT II 29	12	199 -	210	NO ENTRY
0275	LINE 29 GREATER THAN LINE 28?	PT II 30	12	211 -	222	NO ENTRY

SECTION C FORM 8801 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0280	CREDIT C/F AMOUNT	PT II 31	12	223	-	234	N
	RECORD TERMINUS CHARACTER		1	235	-	235	"#"

## SECTION C FORM 8801 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0283
START RECORD SENTINEL		4	5 -	8	*****
0290 RECORD ID		6	9 -	14	"FRMbbb"
0291 FORM NUMBER		6	15 -	20	"8801bb"
0292 PAGE NUMBER		5	21 -	25	"PG03b"
0293 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0294 FILLER		1	35 -	35	BLANK
0295 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0300 AMOUNT FROM LINE 10	PT III 32	12	43 -	54	N
0310 AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D SEE FORM INSTRUCTIONS	PT III 33	12	55 -	66	N
0320 AMOUNT FROM PRIOR YEAR SCH D, SEE FORM INSTRUC.	PT III 34	12	67 -	78	N
0330 REFER TO FORM INSTRUCTIONS	PT III 35	12	79 -	90	N
0350 SMALLER OF LINE 32 OR 35	PT III 36	12	91 -	102	N
0360 SUBTRACT LINE 36 FROM 32	PT III 37	12	103 -	114	N
0370 SEE LINE INSTRUC. ON FORM	PT III 38	12	115 -	126	N
0375 ENTER AMOUNT APPLICABLE TO PRIOR YEAR FILING STATUS	PT III 39	12	127 -	138	N
0385 AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D. SEE FORM INSTRCUTIONS	PT III 40	12	139 -	150	N
0387 SUBTRACT LINE 40 FROM 39	PT III 41	12	151 -	162	N
0390 SMALLER OF LINES 23 OR 33	PT III 42	12	163 -	174	N
0400 SMALLER OF LINE 41 OR 42	PT III 43	12	175 -	186	N
0430 MULTIPLY LINE 43 X 5%	PT III 44	12	187 -	198	N

## SECTION C FORM 8801 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0440 SUBTRACT LINE 43 FROM LINE 42	PT III 45	12	199	-	210	N
0524 MULTIPLY LINE 45 X 15%	PT III 46	12	211	-	222	N
0527 SUBTRACT LINE 42 FROM LINE 36	PT III 47	12	223	-	234	N
0545 MULTIPLY LINE 47 X 25%	PT III 48	12	235	-	246	N
0550 ADD LINES 38, 44, 46, 48	PT III 49	12	247	-	258	N
0600 LINE 32 X APPLICABLE %	PT III 50	12	259	-	270	N
0610 SMALLER OF LINE 49 OR 50	PT III 51	12	271	-	282	N
RECORD TERMINUS CHARACTER			1		283	"#"

## SECTION C FORM 8801 - PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0187
		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	52	12	43 -	54	N
NOTE: THE FOLLOWING EXAMPLE APPLIES TO FIELDS 0720-0730.					
EXAMPLE: FOR FIELD 0720, IF CURRENT TAX YEAR IS 2008, 2 <sup>ND</sup> PRIOR TAX YEAR IS 2006. APPLY PRINCIPAL TO FIELDS 0730 AND 0740.					
0720		53	12	55 -	66 N
					FORM 8801 FOR 2 PRIOR TAX YEAR
0730		54	12	67 -	78 N
					FORM 8801 FOR 1 PRIOR TAX YEAR
0740		55	12	79 -	90 N
					FORM 8801 FOR CURRENT TAX YEAR
0750		56	12	91 -	102 N
0760		57	12	103 -	114 N
					LONG TERM UNUSED CREDIT AMOUNT: SUBTRACT LINE 53 FROM LINE 49
0770		58	12	115 -	126 N
					ENTER APPLICABLE AMOUNT PER LINE INSTRUCTIONS
0773		59	12	127 -	138 N
					AMOUNT FROM PY 8801 LINE 55
0774		60	12	139 -	150 N
					LARGER OF LINE 55 OR LINE 56
0775		61	12	151 -	162 N
					SMALLER OF LINE 54 OR LINE 57
0776		62	12	163 -	174 N
					AMOUNT FROM LINE 23
0777		63	12	175 -	186 N
					ADD LINES 61 AND 62
		1	187 -	187	"#"
					RECORD TERMINUS CHARACTER

## SECTION C FORM 8820 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0124
	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%)	2	12	64	-	75	N
0040	ORPHAN DEUGS CREDIT FROM PARTNERSHIPS, S CORPS., ESTATE OR TRUST	3	12	76	-	87	N
0050	ADD LINES 2 AND 3 (ESTATES AND TRUSTS GO TO LINE 5)	4	12	88	-	99	N
0060	AMOUNT ALLOCATED TO BENEFICIARIES OF ESTATE OR TRUST	5	12	100	-	111	N
0070	ESTATES OR TRUSTS: SUBTRACT LINE 5 FROM LINE 4	6	12	112	-	123	N
	RECORD TERMINUS CHARACTER		1	124	-	124	"#"

## SECTION C FORM 8824 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0341
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8824bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 -	101	A/N OR BLANK
*0025	PROPERTY GIVEN STATEMENT	PT I	6	102 -	107	"STMbnn" OR BLANK
0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	108 -	157	A/N OR BLANK
*0035	PROPERTY RECEIVED STATEMENT	PT I	6	158 -	163	"STMbnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	164 -	171	FORMAT: YYYYMMDD OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 -	179	FORMAT: YYYYMMDD OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 -	187	FORMAT: YYYYMMDD OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 -	195	FORMAT: YYYYMMDD OR BLANK
0080	RELATED PARTY EXCHANGE - YES	7	1	196 -	196	"X" OR BLANK
0100	RELATED PARTY EXCHANGE - NO	7	1	197 -	197	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	198 -	232	A/N
0115	RELATIONSHIP	PART II 8	15	233 -	247	A/N
0120	RELATED ID	PT II 8	9	248 -	256	A/N OR "APPLD FOR"
0130	STREET ADDRESS	PT II 8	35	257 -	291	A/N

## 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 8860 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0716
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8860bb"
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	RESERVED		9	43	51	NO ENTRY
0020	BOND ISSUER NAME-1	1(a)	35	52	86	A/N
0030	BOND ISSUER CITY-1	1(a)	22	87	108	A/N
0040	BOND ISSUER STATE-1	1(a)	2	109	110	A/N
0050	MONTH/YEAR BOND ISSUED-1	1(b)	6	111	116	N FORMAT: (YYYYMM)
0060	OUTSTANDING PRINCIPAL AMOUNT-1	1(c)	12	117	128	N
0070	CREDIT RATE-1	1(d)	6	129	134	N
0080	CREDIT AMOUNT-1	1(e)	12	135	146	N
0090	BOND ISSUER NAME-2	1(a)	35	147	181	A/N
0100	BOND ISSUER CITY-2	1(a)	22	182	203	A/N
0110	BOND ISSUER STATE-2	1(a)	2	204	205	A/N
0120	MONTH/YEAR BOND ISSUED-2	1(b)	6	206	211	N FORMAT: (YYYYMM)
0130	OUTSTANDING PRINCIPLE AMOUNT-2	1(c)	12	212	223	N
0140	CREDIT RATE-2	1(d)	6	224	229	N
0150	CREDIT AMOUNT-2	1(e)	12	230	241	N
0160	BOND ISSUER NAME-3	1(a)	35	242	276	A/N
0170	BOND ISSUER CITY-3	1(a)	22	277	298	A/N
0180	BOND ISSUER STATE-3	1(a)	2	299	300	A/N
0190	MONTH/YEAR BOND ISSUED-3	1(b)	6	301	306	N FORMAT: (YYYYMM)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	OUTSTANDING PRINCIPAL AMOUNT-3	1(c)	12	307	- 318	N
0210	CREDIT RATE-3	1(d)	6	319	- 324	N
0220	CREDIT AMOUNT-3	1(e)	12	325	- 336	N
0230	BOND ISSUER NAME-4	1(a)	35	337	- 371	A/N
0240	BOND ISSUER CITY-4	1(a)	22	372	- 393	A/N
0250	BOND ISSUER STATE-4	1(a)	2	394	- 395	A/N
0260	MONTH/YEAR BOND ISSUED-4	1(b)	6	396	- 401	N FORMAT: (YYYYMM)
0270	OUTSTANDING PRINCIPLE AMOUNT-4	1(c)	12	402	- 413	N
0280	CREDIT RATE-4	1(d)	6	414	- 419	N
0290	CREDIT AMOUNT-4	1(e)	12	420	- 431	N
0300	BOND ISSUER NAME-5	1(a)	35	432	- 466	A/N
0310	BOND ISSUER CITY-5	1(a)	22	467	- 488	A/N
0320	BOND ISSUER STATE-5	1(a)	2	489	- 490	A/N
0330	MONTH/YEAR BOND ISSUED-5	1(b)	6	491	- 496	N FORMAT: (YYYYMM)
0340	OUTSTANDING PRINCIPLE AMOUNT-5	1(c)	12	497	- 508	N
0350	CREDIT RATE-5	1(d)	6	509	- 514	N
0360	CREDIT AMOUNT-5	1(e)	12	515	- 526	N
0370	QZA BOND CREDIT FROM AN S CORP	2a	12	527	- 538	N
0380	S CORP. EIN	2b	9	539	- 547	N
0390	CURRENT YEAR CREDIT	3	12	548	- 559	N
0400	REGULAR TAX BEFORE CREDITS	4	12	560	- 571	N
0410	ALTERNATIVE MINIMUM TAX	5	12	572	- 583	N
0420	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	6	12	584	- 595	N
0430	PERSONAL CREDITS FROM FORM 1040(see instructions)	7a	12	596	- 607	N
0445	FOREIGN TAX CREDIT	7b	12	608	- 619	N
0520	CREDITS FROM FORM 8834	7c	12	620	- 631	NO ENTRY
0530	NON-BUSINESS ALT. MOTOR VEHICLE CREDIT (FORM 8910)	7d	12	632	- 643	NO ENTRY
0540	NON-BUSINESS ALT. FUEL VEHICLE REFUELING PROP. CREDIT (FORM 8911)	7e	12	644	- 655	NO ENTRY

## SECTION C FORM 8860 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0550	GENERAL BUSINESS CREDIT	7f	12	656	-	667	N
0560	CREDIT FOR PRIOR YEAR MINIMUM TAX	7g	12	668	-	679	N
0570	TOTAL CREDITS	7h	12	680	-	691	N
0580	NET INCOME TAX	8	12	692	-	703	N
0590	CREDIT ALLOWED FOR THE CURRENT YEAR	9	12	704	-	715	N
	RECORD TERMINUS CHARACTER		1	716	-	716	"#"

## SECTION C FORM 8864 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0286
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8864bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
*0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 -	48	"STMbnn" or BLANK
0010	RESERVED		9	49 -	57	NO ENTRY
0020	BIODIESEL GALLONS BEFORE 2009	1a	6	58 -	63	N
0030	BIODIESEL AMOUNT BEFORE 2009	1c	12	64 -	75	N
0032	BIODIESEL GALLONS AFTER 2008	2a	6	76 -	81	N
0034	BIODIESEL AMOUNT AFTER 2008	2c	12	82 -	93	N
0040	AGRI-BIODIESEL GALLONS	3a	6	94 -	99	N
0050	AGRI-BIODIESEL AMOUNT	3c	12	100 -	111	N
0052	RENEWABLE DIESEL	4a	6	112 -	117	N
0054	RENEWABLE DIESEL AMT	4c	12	118 -	129	N
0060	BIODIESEL MIXTURE GALLONS BEFORE 2009	5a	6	130 -	135	N
0070	BIODIESEL MIXTURE AMOUNT BEFORE 2009	5c	12	136 -	147	N
0072	BIODIESEL MIXTURE GALLONS AFTER 2008	6a	6	148 -	153	N
0074	BIODIESEL MIXTURE AMOUNT AFTER 2008	6c	12	154 -	165	N
0080	AGRI-BIODIESEL MIX GALLONS GALLONS	7a	6	166 -	171	N
0090	AGRI-BIODIESEL MIX AMOUNT	7c	12	172 -	183	N
0092	RENEWABLE DIESEL MIX GAL	8a	6	184 -	189	N
0094	RENEWABLE DIESEL MIX AMT	8c	12	190 -	201	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS	9a	6	202 -	207	N

## SECTION C FORM 8864 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0098	QUALIFIED AGRI-BIODIESEL PRODUCTION AMOUNT	9c	12	208	-	219	N
0100	TOTAL OF ALL BIODIESEL FUEL AMOUNTS: ADD LINE 1-9	10	12	220	-	231	N
0110	FUEL CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, AND COOPERATIVES	11	12	232	-	243	N
0120	ADD LINES 10 AND 11	12	12	244	-	255	N
*0125	CREDIT DIVISION SCHEDULE	12	6	256	-	261	"STMbnn" or BLANK
0200	AMOUNT ALLOCATED TO BENEF. OF ESTATES, TRUSTS OR PATRONS OF A COOPERATIVE	13	12	262	-	273	N
0210	SUBTRACT LINE 13 FROM LINE 12 (ESTATE, TRUSTS AND COOPS. ONLY)	14	12	274	-	285	N
	RECORD TERMINUS CHARACTER		1	286	-	286	"#"

## SECTION C FORM 8874 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1	4	0571
		4	5	8	*****
0000		6	9	14	"FRMbbb"
0001		6	15	20	"8874bb"
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(a)	35	52	86	A/N
0030	1(a)	35	87	121	A/N
0040	1(a)	22	122	143	A/N
0050	1(a)	2	144	145	A/N
0060	1(a)	12	146	157	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070	1(b)	9	158	166	N nnnnnnnnn
0080	1(c)	8	167	174	FORMAT: YYYYMMDD
0090	1(d)	12	175	186	N
0095	1(e)	6	187	192	N
0100	1(f)	12	193	204	N
0110	1(a)	35	205	239	A/N
0120	1(a)	35	240	274	A/N
0130	1(a)	22	275	296	A/N
0140	1(a)	2	297	298	A/N
0150	1(a)	12	299	310	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0160	1(b)	9	311	319	N nnnnnnnnn
0170	1(c)	8	320	327	FORMAT: YYYYMMDD
0180	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0172
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8882bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	RESERVED		9	43 -	51	NO ENTRY
0020	QUALIFIED CHILDCARE FACILITY EXPENDITURES	1	12	52 -	63	N
0030	25% OF LINE 1	2	12	64 -	75	N
0040	QUALIFIED CHILDCARE RESOURCE AND REFERRAL EXPENDITURES	3	12	76 -	87	N
0050	10% OF LINE 3	4	12	88 -	99	N
0060	CREDIT FOR EMPLOYER PROVIDED CHILD CARE FACILITIES AND SERVICES FROM PARTNERSHIPS, S CORPS, AND ESTATES AND TRUSTS.	5	12	100 -	111	N
*0065	ATTACH STATEMENT - ADDT'L INFORMATION	5	6	112 -	117	"STMbnn" or Blank
0070	ADD LINES 2, 4, AND 5	6	12	118 -	129	N
0090	SMALLER OF LINE 6 OR \$150,000. SEE INSTRUCTIONS	7	12	130 -	141	N
*0100	GROUP CREDIT DIVIDEND STATEMENT	7	6	142 -	147	"STMbnn" or Blank
0150	AMOUNT ALLOCATED TO BENEFICIARIES	8	12	148 -	159	N
0160	SUBTRACT LINE 8 FROM LINE 7 (ESTATE OR TRUST ONLY)	9	12	160 -	171	N
	RECORD TERMINUS CHARACTER		1	172 -	172	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0610
	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

## SECTION C FORM 8886 - PAGE 1

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 WITH BRIEF ASSET HOLDING PERIOD	2e	1	186	- 186	"X" OR BLANK
0160	TRANSACTION OF INTEREST	2f	1	187	- 187	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	188	- 222	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	223	- 228	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM 4	4	3	229	- 231	N
0230	TYPE OF ENTITY: PARTNERSHIP 1	5a	1	232	- 232	"X" OR BLANK
0240	TYPE OF ENTITY: S CORPORATION 1	5a	1	233	- 233	"X" OR BLANK
0250	TYPE OF ENTITY: TRUST 1	5a	1	234	- 234	"X" OR BLANK
0260	TYPE OF ENTITY: FOREIGN 1	5a	1	235	- 235	"X" OR BLANK
0270	NAME 1	5b	35	236	- 270	A/N OR BLANK
0280	EIN 1	5c	9	271	- 279	nnnnnnnnn
0290	DATE SCH K-1 REVD. 1	5d	8	280	- 287	YYYYMMDD or BLANK
0300	TYPE OF ENTITY: PARTNERSHIP 2	5a	1	288	- 288	"X" OR BLANK
0310	TYPE OF ENTITY: S CORPORATION 2	5a	1	289	- 289	"X" OR BLANK
0320	TYPE OF ENTITY: TRUST 2	5a	1	290	- 290	"X" OR BLANK
0330	TYPE OF ENTITY: FOREIGN 2	5a	1	291	- 291	"X" OR BLANK
0340	NAME 2	5b	35	292	- 326	A/N OR BLANK
0350	EIN 2	5c	9	327	- 335	nnnnnnnnn
0360	DATE SCH K-1 RECVD. 2	5d	8	336	- 343	YYYYMMDD or BLANK
*0365	ADDITIONAL LINE 5 INFO STATEMENT	5	6	344	- 349	STMnnn OR BLANK
0370	NAME	6a	35	350	- 384	A/N
0380	IDENTIFYING NUMBER	6a	9	385	- 393	nnnnnnnnn
0390	FEES PAID	6a	12	394	- 405	N
0400	STREET ADDRESS	6a	35	406	- 440	A/N
0410	CITY	6a	22	441	- 462	A
0420	STATE	6a	2	463	- 464	A
0430	ZIP CODE	6a	12	465	- 476	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK

## SECTION C FORM 8886 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0440 NAME 2	6b	35	477	-	511	A/N
0450 IDENTIFYING NUMBER	6b	9	512	-	520	nnnnnnnnn
0460 FEES PAID	6b	12	521	-	532	N
0470 STREET ADDRESS	6b	35	533	-	567	A/N
0480 CITY	6b	22	568	-	589	A
0490 STATE	6b	2	590	-	591	A
0500 ZIP CODE	6b	12	592	-	603	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
*0505 ADDITIONAL LINE 6 TRANSACTIONS 6	6b	6	604	-	609	STMnnn OR BLANK
RECORD TERMINUS CHARACTER		1	610	-	610	"#"

## 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	TAX CREDITS	7a	1	49 - 49		X OR BLANK
0680	DEFERRAL	7a	1	50 - 50		X OR BLANK
0690	ABSENCE OF ADJUSTMENTS	7a	1	51 - 51		X OR BLANK
0700	OTHER	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 ENTITY: TAX-EXEMPT	8a	1	584 - 584		"X" OR BLANK
0790	TYPE OF 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 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 ENTITY: TAX-EXEMPT	8b	1	1052 - 1052		X OR BLANK
0930	TYPE OF ENTITY: FOREIGN	8b	1	1053 - 1053		X OR BLANK
0940	TYPE OF 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
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	"#"

## SECTION C STATEMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0136
		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	nnnn
		4	5	-	8	*****
0000		6	9	-	14	"NTEbbb"
0001		6	15	-	20	BLANK
0002		5	21	-	25	"PGnnb" (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 ASTERICK "*" AND BRACKETS "[ "OR" ]"
		1	4043	-	4043	"#"

## SECTION C ELECTION EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	----	-----
	BYTE COUNT		4	1	-	4	nnnn
	START RECORD SENTINEL		4	5	-	8	*****
0000	RECORD IDENTIFICATION		6	9	-	14	"ELCbbb"
0001	RESERVED		6	15	-	20	BLANK
0002	PAGE NUMBER		5	21	-	25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	-	34	N
0004	FILLER		4	35	-	38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39	-	42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43	-	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERICK "*" AND BRACKETS ["OR"]
	RECORD TERMINUS CHARACTER		1	4043	-	4043	"#"

## SECTION C REGULATORY EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	nnnn
	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	"PGnbn" (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 ASTERICK "*" 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	0733
	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 nnnnnnnnnbbb 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: 0-0
0180	NUMBER OF FORMS 2210 PAGE 2		1	224 -	224	RANGE: 0-0
0190	NUMBER OF FORMS 2210 PAGE 3		1	225 -	225	RANGE: 0-0

## 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: 0-0
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
0200	NUMBER OF FORMS 3800 PAGE 1		1	237	- 237	RANGE: 0-1
0201	NUMBER OF FORMS 3800 PAGE 2		1	238	- 238	RANGE: 0-1
0202	NUMBER OF FORMS 3800 PAGE 3		1	239	- 239	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1		1	240	- 240	RANGE: 0-0
0205	NUMBER OF FORMS 4136 PAGE 2		1	241	- 241	RANGE: 0-0
0206	NUMBER OF FORMS 4136 PAGE 3		1	242	- 242	RANGE: 0-0
0207	NUMBER OF FORMS 4136 PAGE 4		1	243	- 243	RANGE: 0-0
NOTE: DUE TO LATE LEGISLATION, FORM 4136 CANNOT BE FILED ELECTRONICALLY WITH FORM 1041 FOR TAX YEAR 2007 UNTIL MARCH 3, 2008						
0210	NUMBER OF FORMS 4255 PAGE 1		7	244	- 250	RANGE: (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1		7	251	- 257	RANGE: (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	258	- 264	RANGE: (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	265	- 271	RANGE: (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	272	- 278	RANGE: (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	279	- 279	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	280	- 280	RANGE: 0-1
0275	RESERVED		7	281	- 287	NO ENTRY
0280	NUMBER OF FORMS 4952 PAGE 1		1	288	- 288	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1		1	289	- 289	RANGE: 0-1
0284	NUMBER OF FORMS 4972 PAGE 1		7	290	- 296	RANGE: (0000000-9999999)
0286	NUMBER OF FORMS 5884 PAGE 1		1	297	- 297	RANGE: 0-1
0290	NUMBER OF FORMS 6198 PAGE 1		7	298	- 304	RANGE: (0000000-9999999)
0293	NUMBER OF FORMS 6781 PAGE 1		7	305	- 311	RANGE: 0-1
0295	NUMBER OF FORMS 6252 PAGE 1		7	312	- 318	RANGE: (0000000-9999999)
0296	NUMBER OF FORMS 6478 PAGE 1		1	319	- 319	RANGE: 0-1

## SECTION C SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0297	NUMBER OF FORMS 6765 PAGE 1	1	320	- 320	RANGE: 0-1
0298	NUMBER OF FORMS 6765 PAGE 2	1	321	- 321	RANGE: 0-1
0299	NUMBER OF FORMS 8082 PAGE 1	7	322	- 328	RANGE: (0000000-9999999)
0300	NUMBER OF FORMS 8082 PAGE 2	7	329	- 335	RANGE: (0000000-9999999)
0303	RESERVED	7	336	- 342	NO ENTRY
0304	NUMBER OF FORMS 8275 PAGE 1	7	343	- 349	RANGE: (0000000-9999999)
0305	NUMBER OF FORMS 8275 PAGE 2	7	350	- 356	RANGE: (0000000-9999999)
0306	NUMBER OF FORMS 8275-R PAGE 1	7	357	- 363	RANGE: (0000000-9999999)
0307	NUMBER OF FORMS 8275-R PAGE 2	7	364	- 370	RANGE: (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1	1	371	- 371	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2	1	372	- 372	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3	1	373	- 373	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1	1	374	- 374	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2	1	375	- 375	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1	1	376	- 376	RANGE: 0-1
0332	RESERVED	7	377	- 383	
0335	NUMBER OF FORMS 8609A, PAGE 1	7	384	- 390	RANGE: (0000000-9999999)
0336	NUMBER OF FORMS 8860 PAGE 1	7	391	- 397	RANGE: (0000000-9999999)
0337	NUMBER OF FORMS 8864 PAGE 1	7	398	- 404	RANGE: (0000000-9999999)
0338	NUMBER OF FORMS 8874 PAGE 1	7	405	- 411	RANGE: (0000000-9999999)
0339	NUMBER OF FORMS 8881 PAGE 1	7	412	- 418	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1	1	419	- 419	RANGE: 0-1
0341	NUMBER OF FORMS 8801 PAGE 2	1	420	- 420	RANGE: 0-1
0342	NUMBER OF FORMS 8801 PAGE 3	1	421	- 421	RANGE: 0-1
0343	NUMBER OF FORMS 8801 PAGE 4	1	422	- 422	RANGE: 0-1
0346	NUMBER OF FORMS 8820 PAGE 1	1	423	- 423	RANGE: 0-1

## SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0347	NUMBER OF FORMS 8882 PAGE 1		7	424	- 430	RANGE: (0000000-9999999)
0348	NUMBER OF FORMS 8896 PAGE 1		7	431	- 437	RANGE: (0000000-9999999)
0350	NUMBER OF FORMS 8824 PAGE 1		7	438	- 444	RANGE: (0000000-9999999)
0355	NUMBER OF FORMS 8824 PAGE 2		7	445	- 451	RANGE: (0000000-9999999)
0356	NUMBER OF FORMS 8829 PAGE 1		7	452	- 458	RANGE: (0000000-9999999)
0357	RESERVED		1	459	- 459	NO ENTRY
0358	NUMBER OF FORMS 8886 PAGE 1		2	460	- 461	RANGE: 00-10
0359	NUMBER OF FORMS 8886 PAGE 2		2	462	- 463	RANGE: 00-10
0360	RESERVED		1	464	- 464	NO ENTRY
0362	NUMBER OF PAYMENT RECORDS		1	465	- 465	RANGE= 0-1
0363	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	466	- 472	RANGE: (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	473	- 479	RANGE: (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	480	- 486	RANGE: (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	487	- 493	RANGE: (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	494	- 494	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	495	- 495	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	496	- 502	RANGE: (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	503	- 509	RANGE: (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	510	- 516	RANGE: (0000000-9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	517	- 523	RANGE: (0000000-9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	524	- 530	RANGE: (0000000-9999999)
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	531	- 537	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	538	- 538	RANGE 0-1
0391	NUMBER OF SCHEDULE I, PAGE 2 FORM 1041		1	539	- 539	RANGE 0-1
0394	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	540	- 546	RANGE: (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	547	- 553	RANGE: (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	554	- 560	RANGE: (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	561	- 567	RANGE: (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	568	- 574	RANGE: (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	575	- 581	RANGE: (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	582	- 588	RANGE: (0000000-9999999)
0442	STATE CODE		2	589	- 590	"NY" OR BLANK
0444	STATE RETURN COUNTER		1	591	- 591	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		7	592	- 598	RANGE: (0000000-9999999) OR BLANK
0450	BALANCE DUE INDICATOR		1	599	- 599	NO ENTRY
0455	NUMBER OF PREPARER NOTE RECORDS		2	600	- 601	RANGE: 00-20
0456	NUMBER OF ELECTION EXPLANATION RECORDS		2	602	- 603	RANGE: 00-20
0457	NUMBER OF REGULATORY EXPLANATION RECORDS		2	604	- 605	RANGE: 00-20
0460	PAPER DOCUMENT INDICATOR		1	606	- 606	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0462	AUTHENTICATION RECORD		1	607	- 607	"1" OR "0"
0465	EFIN		6	608	- 613	N
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	614	- 648	A/N
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	649	- 683	A/N
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	684	- 705	A/N
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	706	- 707	A/N

## SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	708	- 719	A/N
0520	ELECTRONIC POSTMARK DATE		8	720	- 727	YYYYMMDD OR BLANK (YYYY=2009)
0530	ELECTRONIC POSTMARK TIME		4	728	- 731	HHMM OR BLANK (HH=00-23, MM=00-59)
0540	ELECTRONIC POSTMARK TIME ZONE		1	732	- 732	"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	733	- 733	"#"

## 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
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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
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0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

## SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

## 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
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0220	FORM DATA (LINE 022)		80	1725	- 1804	A/N
0230	FORM DATA (LINE 023)		80	1805	- 1884	A/N
0240	FORM DATA (LINE 024)		80	1885	- 1964	A/N
0250	FORM DATA (LINE 025)		80	1965	- 2044	A/N
0260	FORM DATA (LINE 026)		80	2045	- 2124	A/N
0270	FORM DATA (LINE 027)		80	2125	- 2204	A/N
0280	FORM DATA (LINE 028)		80	2205	- 2284	A/N
0290	FORM DATA (LINE 029)		80	2285	- 2364	A/N
0300	FORM DATA (LINE 030)		80	2365	- 2444	A/N
0310	NUMERIC FIELD		12	2445	- 2456	N
0320	NUMERIC FIELD		12	2457	- 2468	N
0330	NUMERIC FIELD		12	2469	- 2480	N
	RECORD TERMINUS CHARACTER		1	2481	- 2481	"#"

## 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	"DATTCH"
0002	PAGE NUMBER		5	21 -	25	"PG04b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 -	37	N 01 - 99
0006	FILLER		5	38 -	42	BLANK
0008	STATE CODE		2	43 -	44	"NY"
0010	ALPHANUMERIC FIELD		80	45 -	124	A/N
0020	ALPHANUMERIC FIELD		80	125 -	204	A/N
0030	ALPHANUMERIC FIELD		80	205 -	284	A/N
0040	ALPHANUMERIC FIELD		80	285 -	364	A/N
0050	ALPHANUMERIC FIELD		80	365 -	444	A/N
0060	ALPHANUMERIC FIELD		80	445 -	524	A/N
0070	ALPHANUMERIC FIELD		80	525 -	604	A/N
0080	ALPHANUMERIC FIELD		80	605 -	684	A/N
0090	ALPHANUMERIC FIELD		80	685 -	764	A/N
0200	ALPHANUMERIC FIELD		80	765 -	844	A/N
0210	NUMERIC FIELD		12	845 -	856	N
0220	NUMERIC FIELD		12	857 -	868	N
0230	NUMERIC FIELD		12	869 -	880	N
0240	NUMERIC FIELD		12	881 -	892	N
0250	NUMERIC FIELD		12	893 -	904	N
0260	NUMERIC FIELD		12	905 -	916	N
0270	NUMERIC FIELD		12	917 -	928	N
0280	NUMERIC FIELD		12	929 -	940	N
0290	NUMERIC FIELD		12	941 -	952	N
0300	NUMERIC FIELD		12	953 -	964	N
0310	NUMERIC FIELD		12	965 -	976	N

## 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
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0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

## SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

## 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	X OR BLANK
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 "#"