

October 20, 2004

Publication 1346 - Record Layout Changes #3

Record Layouts dated 10/13/04 and 10/14/04

Changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective January 14, 2005.

1. Form 1040 Page 1
 - Seq *0560: Changed literal value "MED&MSA" in the Field Description to "MEDMSA"
 - Deleted Seq: 0605
 - Added new Seq: 0623
 - Seq *0720: Added literal value "CLEAN-FUEL" to the Field Description
2. Form 1040 Page 2
 - New Byte Count: 1167
 - Seq 0925: Changed the Form Ref. to 47
 - Seq 0930: Changed the Form Ref. to 48
 - Seq 0935: Changed the Form Ref. to 49
 - Seq 0961: Re-sequenced to Seq 0985; changed the Form Ref. to 53a
 - Seq 0971: Re-sequenced to Seq 0990; changed the Form Ref. to 53b
 - Seq 0975: Re-sequenced to Seq 0995; changed the Form Ref. to 53
 - Seq 0979: Re-sequenced to Seq 0922; changed the Form Ref. to 46
 - Seq 0984: Re-sequenced to Seq 0940
 - Seq 0989: Re-sequenced to Seq 0937; changed the Form Ref. to 50
 - Seq 0993: Re-sequenced to Seq 0960; changed the Form Ref. to 52
 - Seq *1110: Changed literal value "MED&MSA" in the Field Description to "MEDMSA"
 - Seq 1178, 1180, and 1183: Changed the Form Ref. to 65a
 - Seq 1184: Re-sequenced to Seq 1188
 - Seq 1186: Re-sequenced to Seq 1192
 - Seq 1190: Re-sequenced to Seq 1197
 - Added new Seq: 1185
3. Form 1040A Page 1
 - Deleted Seq: 0605
 - Added new Seq: 0623
4. Form 1040A Page 2
 - New Byte Count: 0822
 - Seq 0984: Re-sequenced to Seq 0940; changed the Form Ref. to 33
 - Seq 0989: Re-sequenced to Seq 0937; changed the Form Ref. to 32
 - Seq 0993: Re-sequenced to Seq 0960
 - Seq 1178, 1180, and 1183: Changed the Form Ref. to 41a
 - Seq 1186: Re-sequenced to Seq 1192
 - Seq 1187: Re-sequenced to Seq 1195
 - Seq 1190: Re-sequenced to Seq 1197
 - Added new Seq: 1185

5. Form 1040EZ

- New Byte Count: 0997
- Seq 1178, 1180, and 1183: Changed the Form Ref. to 8a
- Seq 1187: Re-sequenced to Seq 1195
- Seq 1190: Re-sequenced to Seq 1197
- Added new Seq: 1185

6. Schedule R Page 2

- Deleted Seq: 0265
- Added New Seq: 0270

7. Form 2441 Page 1

- New Byte Count: 0515
- Deleted Seq: 0335 and 0337
- Seq 0339: Changed the Form Ref. to 11

8. Form 2441 page 2

- Seq 0350: Changed the Form Ref. to 12
- Seq 0353: Changed the Form Ref. to 13
- Seq 0356: Changed the Form Ref. to 14
- Seq 0360: Changed the Form Ref. to 15
- Seq 0370: Changed the Form Ref. to 16
- Seq 0380: Changed the Form Ref. to 17
- Seq 0390: Changed the Form Ref. to 18
- Seq 0400: Changed the Form Ref. to 19
- Seq 0500: Changed the Form Ref. to 20
- Seq 0510: Changed the Identification to "Subtract Line 20 from Line 14"; Changed the Form Ref. to 21
- Seq 0520: Changed the Form Ref. to 22
- Seq 0530: Changed the Form Ref. to 23
- Seq 0540: Changed the Identification to "Smaller of Line 19 or 22"; Changed the Form Ref. to 24
- Seq 0545: Changed the Form Ref. to 25
- Seq 0550: Changed the Form Ref. to 26
- Seq 0570: Changed the Form Ref. to 27
- Seq 0580: Changed the Form Ref. to 28
- Seq 0590: Changed the Form Ref. to 29
- Seq 0600: Changed the Form Ref. to 30
- Seq 0610: Changed the Form Ref. to 31
- Seq 0620: Changed the Form Ref. to 32

9. Schedule 2 Page 1

- New Byte Count: 0515
- Deleted Seq: 0335 and 0337
- Seq 0339: Changed the Form Ref. to 11

10. Schedule 2 page 2

- Seq 0350: Changed the Form Ref. to 12
- Seq 0353: Changed the Form Ref. to 13
- Seq 0356: Changed the Form Ref. to 14
- Seq 0360: Changed the Form Ref. to 15
- Seq 0370: Changed the Form Ref. to 16

10. Schedule 2 page 2 continued

- Seq 0380: Changed the Form Ref. to 17
- Seq 0390: Changed the Form Ref. to 18
- Seq 0400: Changed the Form Ref. to 19
- Seq 0550: Changed the Form Ref. to 20
- Seq 0570: Changed the Form Ref. to 21
- Seq 0580: Changed the Form Ref. to 22
- Seq 0590: Changed the Form Ref. to 23
- Seq 0600: Changed the Form Ref. to 24
- Seq 0610: Changed the Form Ref. to 25
- Seq 0620: Changed the Form Ref. to 26

11. Form 5074

- Seq 0290: Changed the Identification to "Educator Expenses (Guam)"
- Seq 0295: Changed the Identification to "Educator Expenses (CNMI)"

12. Form 6251 Page 2

- New Byte Count: 0283
- Added new Seqs: 0470 and 0485
- Seq 0480: Changed the Form Ref. to 44
- Seq 0490: Changed the Form Ref. to 46
- Seq 0500: Changed the Identification to "Enter Smaller of Line 45 or Line 46"; Changed the Form Ref. to 47
- Seq 0515: Changed the Identification to "Multiply Line 47 by .05"; Changed the Form Ref. to 48
- Seq 0580: Changed the Identification to "Subtract Line 47 from 46"; Changed the Form Ref. to 49
- Seq 0590: Changed the Identification to "Multiply Line 49 by .15"; Changed the Form Ref. to 50
- Seq 0605: Changed the Identification to "Subtract Line 46 from 40"; Changed the Form Ref. to 51
- Seq 0610: Changed the Identification to "Multiply Line 51 by .25"; Changed the Form Ref. to 52
- Seq 0615: Changed the Identification to "Add Lines 42, 48, 50, and 52"; Changed the Form Ref. to 53
- Seq 0620: Changed the Form Ref. to 54
- Seq 0625: Changed the Identification to "Smaller of Line 53 or Line 54"; Changed the Form Ref. to 55

13. Form 8283 Page 2

- Seq 0642: Changed the Identification to "Other Real Estate"
- Deleted Seq: 0643
- Seq 0644: Changed the Identification to "Computer Equipment"
- Seq 0646: Changed the Identification to "Collectibles"
- Seq 0647: Changed the Identification to "Qualified Conservation Contribution"
- Added New Seq: 0649

14. Form 8396

- New Byte Count: 0380
- Deleted Seqs: 0145 and 0150
- Seq 0143: Re-sequenced to Seq 0151
- Seq 0160: Changed the Form Ref. to 10
- Seq 0170: Changed the Form Ref. to 11
- Seq 0180: Changed the Form Ref. to 12
- Seq 0190: Changed the Form Ref. to 13
- Seq 0200: Changed the Form Ref. to 14
- Seq 0210: Changed the Form Ref. to 15
- Seq 0220: Changed the Form Ref. to 16
- Seq 0230: Changed the Form Ref. to 17
- Seq 0240: Changed the Form Ref. to 18
- Seq 0250: Changed the Form Ref. to 19

15. Form 8689

- Seq 0290: Changed the Identification to "Educator Expenses"

16. Form 8812

- New Byte Count: 0215
- Added new Seq: 0023
- Seq 0021: Changed the Identification to "Total Earned Income"
- Seq 0021: Changed the Form Ref. from 4 to 4a
- Seq 0025 and 0035: Changed \$ amount in the Identification to \$10,750
- Seq 0038: Changed the Identification to "Net Total Earned Income"
- Seq 0045: Changed % on the Identification from 10% to 15%
- Seq 0115: Changed the Identification to "Larger of Line 6 or Line 11"

17. Form 8853 Page 1

- New Byte Count:
- Seq @0025: Re-sequenced to Seq @0017
- Added New Seqs: 0019, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120
- Seq 0160: Changed the Form Ref. to 3
- Seq 0170: Changed the Form Ref. to 4
- Seq 0180: Changed the Form Ref. to 5
- Seq 0190: Changed the Form Ref. to 6
- Seq 0200: Changed the Form Ref. to 7
- Seq 0210: Changed the Form Ref. to 8a
- Seq 0220: Changed the Form Ref. to 8b
- Seq 0230: Changed the Form Ref. to 8c
- Seq 0240: Changed the Form Ref. to 9
- Seq 0250: Changed the Form Ref. to 10
- Seq 0260: Changed the Form Ref. to 11a
- Seq 0270: Changed the Form Ref. to 11b
- Seq 0272: Changed the Form Ref. to 12;
Changed the Identification to "Total Medicare Advantage MSA
Distr Received"
- Seq 0274: Changed the Form Ref. to 13;
Changed the Identification to "Total Medicare Advantage
Unreimbursed Med Expenses"

17. Form 8853 Page 1 continued

- Seq 0276: Changed the Form Ref. to 14;
Changed the Identification to "Taxable Medicare Advantage MSA Distributions"
- Seq 0278: Changed the Form Ref. to 15a
- Seq 0279: Changed the Form Ref. to 15b;
Changed the Identification to "Additional 50% Tax"

18. Form 8853 Page 2

- Seq 0300: Changed the Form Ref. to 16a
- Seq 0310: Changed the Form Ref. to 16b
- Seq 0320 and 0330: Changed the Form Ref. to 17
- Seq 0340 and 0350: Changed the Form Ref. to 18
- Seq 0360: Changed the Form Ref. to 19
- Seq 0370: Changed the Form Ref. to 20
- Seq 0380: Changed the Form Ref. to 21
- Seq 0390: Changed the Form Ref. to 22
- Seq 0400: Changed the Form Ref. to 23
- Seq 0410: Changed the Form Ref. to 24
- Seq 0420: Changed the Form Ref. to 25
Changed the Identification to "Larger of Line 23 or Line 24"
- Seq 0430: Changed the Form Ref. to 26
- Seq 0440: Changed the Form Ref. to 27
- Seq 0450: Changed the Form Ref. to 28

19. Form 8859

- New Byte Count: 0277
- Added Seqs: 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0130, 0140, 0150, and 0160
- Seq 0170: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8
- Seq 0190: Changed the Form Ref. to 9
- Deleted Seqs: 0192 and 0196
- Seq 0200: Changed the Identification to "Tax minus Credits";
Changed the Form Ref. to 10
- Seq 0230: Changed the Form Ref. to 11
- Seq 0240: Changed the Form Ref. to 12

20. Form 8863

- New Byte Count:
- Deleted Seqs: 0565, 0570, and 0580
- Added Seq: 0560
- Seq 0590: Changed the Form Ref. to 18

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1417" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country	22	A, Allowable special character is space
0070	Name Line 2	35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space
0087	State Abbreviation	2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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0164 Exempt Spouse Name	6b	25	AN
0165 Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171 Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172 Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175 Dependent's SSN - 1	6c(2)	9	N or blank
+0177 Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178 Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180 Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181 Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
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0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank --
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description	
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+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N	
0590	Total Other Income	21	12	N	
0600	Total Income	22	12	N	
0623	Educator Expenses	23	12	N	--
0624	Bus Expenses Reservists & Others	24	12	N	
0626	IRA Deduction	25	12	N	
0628	Student Loan Interest Deduction	26	12	N	
0630	Tuition and Fees Deduction	27	12	N	
0635	Health Savings account Deduction	28	12	N	
0637	Current Year Moving Expenses	29	12	N	
0640	Self-Employed Deduction Schedule SE	30	12	N	
0645	Self-Employed Health Insurance Ded	31	12	N	
0650	Keogh/SEP/SIMPLE Deduction	32	12	N	
0680	Early Withdrawal Penalty	33	12	N	
*0693	Recip Soc Sec No.	34b	9	N or "STMbnn"	
+0695	Alimony Amount	34a	12	N	
0697	Total Alimony Paid	34a	12	N	

Field Identification No.	Form Ref.	Length	Field Description
*0720	Other Adjustments Literal	35	11 Values are "RFST", "SUB-PAYbTRA", "JURYbPAY", "501 (C) (18)", "PPR", "FORMb2555", "CLEAN-FUEL", "STMbnn" or blank
+0730	Other Adjustment Amount	35	12 N
0732	MSA Literal	35	3 "MSA" or blank
0733	MSA Amount	35	12 N
0735	Total Other Adjustments	35	12 N
0740	Total Adjustments	35	12 N
0750	Adjusted Gross Income	36	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1167" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040bb"
0762		5	Page Number "PG02b"
0763		9	Taxpayer Identification Number N (Primary SSN)
0764		1	Filler blank
0765		6	Tax Period Value "200412", YYYYMM
0766		1	Filler blank
0770	37	12	AGI Repeated N
0772	38a	1	Self 65 or Over Box "X" or blank
0774	38a	1	Self Blind Box "X" or blank
0776	38a	1	Spouse 65 or Over Box "X" or blank
0778	38a	1	Spouse Blind Box "X" or blank
0783	38a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	38b	1	Must Itemize Indicator "X" or blank
0787	39	8	Modified Standard Deduction Ind "SECTb933" or blank
0788	39	2	Itemize Election Ind "IE" or blank
0789	39	12	Total Itemized or Standard Deduction N
0800	40	12	AGI Less Deduction N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0810	Exemption Amount	41	12	N	
0820	Taxable Income	42	12	N	
0853	Form 8814 Block	43a	1	"X" or blank	
0857	Form 8814 Amount	43a	12	N	
0880	Form 4972 Block	43b	1	"X" or blank	
0890	Education Credit Recapture Literal	43	3	"ECR" or blank	
0900	Education Credit Recapture Amount	43	12	N	
0915	Tax	43	12	N	
0918	Alternative Minimum Tax	44	12	N	
0920	Total Tax Before Credits & Other Taxes	45	12	N	
0922	Foreign Tax Credit	46	12	N	
0925	Credit for Child & Dependent Care	47	12	N	
0930	Credit for Elderly or Disabled	48	12	N	
0935	Education Credits (Form 8863)	49	12	N	
0937	Credit for Retirement Savings Contribution	50	12	N	
0940	Child Tax Credit	51	12	N	
0960	Adoption Credit	52	12	N	
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					--
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Field Identification No.	Form Ref.	Length	Field Description
0985	Form 8396 Block	53a	1 "X" or blank
0990	Form 8859 Block	53b	1 "X" or blank
0995	Credits from F8396 & F8859	53	12 N
1000	Form 3800 Block	54a	1 "X" or blank
1005	Form 8801 Block	54b	1 "X" or blank
1006	Specify Other Credit Block	54c	1 "X" or blank
1010	Specify Other Credit Literal	54c	12 "8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8860", "8861", "8874", "8881", "8882", "8884", "FNS", or "TRANSbALASKA"
1015	Other Credits	54	12 N
@1016	Nonconventional Source Fuel Credit Schedule	54	6 "STMbnn" or blank
1020	Total Credits	55	12 N
1030	Tax Less Credits	56	12 N
1035	Exempt SE Tax Indicator		13 "F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	57	12 N
1070	Railroad Retire Indicator	58	4 "RRTA" or blank
1080	Social Security & Medicare tax on Tips	58	12 N

Field Identification No.		Form Ref.	Length	Field Description
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1095	Retirement Tax Plan Literal	59	2	"NO" or blank
1100	Tax on Retirement Plans	59	12	N
1105	Advanced EIC Payments	60	12	N
1107	Household Employment Taxes	61	12	N
*1110	Other Tax Literal	62	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MEDMSA" or blank
+1112	Other Tax Amount	62	12	N
1114	F8611 Literal	62	5	"LIHCR" or blank
1116	F8611 Amount	62	12	N
1118	Form 8693 Approved Indicator	62	1	"X" or blank
1119	Form 8693 Approved Date	62	8	DT
1121	F4255 Literal	62	3	"ICR" or blank
1122	F4255 Amount	62	12	N
1123	F8828 Literal	62	4	"FMSR" or blank
1124	F8828 Amount	62	12	N
1126	F8834 Literal	62	5	"QEVCR" or blank
1128	F8834 Amount	62	12	N
1129	F8697 Literal or F8866 Literal	62	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	62	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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1132	F8845 Literal	62	4	"IECR" or blank	
1134	F8845 Amount	62	12	N	
1136	F8882 Literal	62	5	"ECCFR" or blank	
1137	F8882 Amount	62	12	N	
1139	F8874 Literal	62	4	"NMCR" or blank	
1141	F8874 Amount	62	12	N	
1145	Total Other Tax	62	12	N	
1150	Total Tax	62	12	N	
1155	Other 1099 Withholding Literal	63	9	"FORMb1099" or blank	
1160	Withholding	63	12	N	
1161	Divorced Spouse SSN	64	9	N or blank	
1162	Divorced Literal	64	3	"DIV" or blank	
1170	ES Payments	64	12	N	
@1173	Estimated Payment Name Change	64	6	"STMbnn" or blank	
1178	EIC Literal	65a	3	NO ENTRY	
1180	Earned Income Credit	65a	12	N	
1183	EIC Eligibility	65a	6	"CLERGY" or "NO" or blank	
1185	Nontaxable Combat Pay Election	65b	12	N	--
1188	Excess SS & Tier 1 RRTA Tax	66	12	N	--
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Field Identification No.	Form Ref.	Length	Field Description
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1192	Additional Child Tax Credit (Form 8812)	67	12 N
1197	F4868 Amount	68	12 N
1202	Form 2439 Block	69a	1 "X" or blank
1205	Form 4136 Block	69b	1 "X" or blank
1208	Form 8885 Block	69c	1 "X" or blank
1210	Other Payments	69	12 N
1245	Form 8689 Literal	69	9 "FORMb8689" or blank
1246	Form 8689 Amount	69	12 N
1250	Total Payments	70	12 N
1260	Overpaid	71	12 N
1262	Direct Deposit-Yes		1 "X" or blank
1263	Direct Deposit-No		1 "X" or blank
1270	Refund	72a	12 N
1272	Routing Transit Number	72b	9 N or blank
1274	Checking Account Indicator	72c	1 "X" or blank
1276	Savings Account Indicator	72c	1 "X" or blank
1278	Depositor Account Number	72d	17 AN (includes hyphens or blank)
1280	Applied to ES Tax	73	12 N
1290	Amount Owed	74	12 N
1295	ES Penalty Indicator	75	1 NO ENTRY
1300	ES Penalty Amount	75	12 N

Field Identification No.	Form Ref.	Length	Field Description
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1303		1	"X" or blank Designee "Yes" Box
1305		1	"X" or blank Designee "No" Box
1307		35	AN or "PREPARER" Designee Name
1309		10	N Designee Telephone Number
1313		5	AN or blank Designee PIN
1315		12	No Entry Remittance
1317		1	"X" or blank Filing A Community Property State Return
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer

Field Identification No.	Form Ref.	Length	Field Description
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1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN Preparer SSN/ Preparer TIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip
1420		10	N Firm Telephone Number
1465		1	"Y" or "N" RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1059" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055		4	Spouse's Name Control First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060		35	Name Line 1 AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062		35	Foreign Street Address AN, Allowable special characters are space, slash, and hyphen
0064		35	Foreign City, State or Province, Postal Code AN, Allowable special characters are space, slash, and hyphen
0066		22	Foreign Country A, Allowable special character is space
0070		35	Name Line 2 AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080		35	Street Address AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083		22	City A, Allowable special character is space.
0087		2	State Abbreviation A (Standard Postal State Abbreviations)
0095		12	Zip Code N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
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0097	Address Ind	1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal	22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes	1	"X" or blank
0115	PECF Primary No	1	"X" or blank
0120	PECF Spouse Yes	1	"X" or blank
0125	PECF Spouse No	1	"X" or blank
0130	Filing Status	1-5	1 Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation	6	"STMbnn" or blank
0140	Spouse's Name	3	25 AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25 A or blank
0153	SSN for Qual Name	4	9 N
0160	Exempt Self	6a	1 "X" or blank
0163	Exempt Spouse	6b	1 "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
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0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0822" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040Ab"
0762		5	"PG02b"
0763		9	N (Primary SSN)
			Number
0764		1	blank
0765		6	Value "200412", YYYYMM
0766		1	blank
0770	22	12	N
0772	23a	1	"X" or blank
0774	23a	1	"X" or blank
0776	23a	1	"X" or blank
			Box
0778	23a	1	"X" or blank
0783	23a	1	1, 2, 3, 4 or blank
0786	23b	1	"X" or blank
			Indicator
0787	23	8	"SECTb933" or blank
			Identification Modified Standard Deduction Ind
0789	24	12	N
			Total Itemized or Standard Deduction
0800	25	12	N
			AGI Less Deduction
0810	26	12	N
			Exemption Amount

Field Identification No.		Form Ref.	Length	Field Description	
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0820	Taxable Income	27	12	N	
0840	Education Credit Recapture Literal	28	3	"ECR" or blank	
0850	Education Credit Recapture Amount	28	12	N	
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank	
0857	Alternative Minimum Tax Amount	28	12	N	
0860	Tax	28	12	N	
0925	Credit for Child & Dependent Care	29	12	N	
0930	Credit for Elderly or Disabled	30	12	N	
0935	Education Credits (Form 8863)	31	12	N	
0937	Credit for Retirement Savings contribution	32	12	N	
0940	Child Tax Credit	33	12	N	
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					--
					--
0960	Adoption Credit	34	12	N	
					--
					--
					--
1020	Total Credits	35	12	N	
1030	Tax Less Credits	36	12	N	
1105	Advanced EIC Payments	37	12	N	
1150	Total Tax	38	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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1155	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank	
1160	Withholding	39	12	N	
1161	Divorced Spouse SSN		9	N or blank	
1162	Divorced Literal		3	"DIV" or blank	
1170	ES Payments	40	12	N	
@1173	Estimated Payment Name Change		6	"STMbnn" or blank	
1178	EIC Literal	41a	3	NO ENTRY	
1180	Earned Income Credit	41a	12	N	
1183	EIC Eligibility	41a	6	"NO" or blank	
1185	Nontaxable Combat Pay Election	41b	12	N	
					--
					--
					--
1192	Additional Child Tax Credit (Form 8812)	42	12	N	
1195	F4868 Literal	43	9	"FORMb4868" or blank	
1197	F4868 Amount	43	12	N	
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank	
1200	Excess SS Tax	43	12	N	
1250	Total Payments	43	12	N	
1260	Overpaid	44	12	N	
1262	Direct Deposit Yes		1	"X" or blank	
1263	Direct Deposit No		1	"X" or blank	
1270	Refund	45a	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, allowable special characters are hyphen and space Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	"X" or blank Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN Preparer SSN/ Preparer TIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip
1420		10	N Firm Telephone Number
1465		1	"Y" or "N" RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0997" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055		4	Spouse's Name Control First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060		35	Name Line 1 AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062		35	Foreign Street Address AN, Allowable special characters are space, slash, and hyphen
0064		35	Foreign City, State or Province, Postal Code AN, Allowable special characters are space, slash, and hyphen
0066		22	Foreign Country A, Allowable special character is space
0070		35	Name Line 2 AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080		35	Street Address AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083		22	City A, Allowable special character is space.
0087		2	State Abbreviation A (Standard Postal State Abbreviations)
0095		12	Zip Code N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0097	Address Ind	1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal	22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes	1	"X" or blank
0115	PECF Primary No	1	"X" or blank
0120	PECF Spouse Yes	1	"X" or blank
0125	PECF Spouse No	1	"X" or blank
@0135	Overseas Extension Explanation	6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3 "DFC" or blank
0358	Deferred Compensation Plan Amount	1	12 N
0362	Prisoner Earned Income Literal	1	3 "PRI" or blank
0364	Prisoner Earned Income Amount	1	12 N
0366	Household Help Literal	1	3 "HSH" or blank

Field Identification No.		Form Ref.	Length	Field Description	
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0368	Household Help Amt	1	12	N	
0372	Scholarship Literal		3	"SCH" or blank	
0373	Scholarship Amount		12	N	
0375	Wages, Salaries, Tips	1	12	N	
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank	
0379	Foreign Employer Compensation Total	1	12	N or blank	
0380	Taxable Interest	2	12	N	
0382	Tax Exempt Literal	2	3	"TEI" or blank	
0385	Tax Exempt Interest	2	12	N	
0545	Repayment Literal	3	6	"REPAID" or blank	
0551	Repayment Amount	3	12	N	
0552	Unemployment Compensation	3	12	N	
0750	Adjusted Gross Income	4	12	N (AGI)	
0784	Dependent Yes-Ind	5	1	"X" or blank	
0785	Dependent No-Ind	5	1	"X" or blank	
0815	Combined Standard Deduction and Personal Exemption	5	12	N	
0820	Taxable Income	6	12	N	
1155	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank	
1160	Withholding	7	12	N	
1178	EIC Literal	8a	3	NO ENTRY	
1180	Earned Income Credit	8a	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
				--
				--
1195	F4868 Literal	9	9	"FORMb4868" or blank
1197	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N

Field Identification No.	Form Ref.	Length	Field Description
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1313		5	AN Third Party Designee PIN
1315		12	No Entry
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNN or SNNNNNNNN Preparer SSN/ Preparer TIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip
1420		10	N Firm Telephone Number

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1465 RAL Indicator		1	"Y" or "N"
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0260	Total Tax Before	21	12	N	
	Credits & Other Taxes				
0270	Foreign Tax & Form 2441	22	12	N	--
0280	Total Tax Less Credits	23	12	N	
0290	Credit for Elderly or Disabled	24	12	N	
	Record Terminus Character		1		Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0515" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
			Filler
0005		7	N 0000001
			Form Occurrence Number
*0010	1 (a)	19	AN or "STMbnn"
			Name of Care Provider 1
+0015	1 (a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
			Care Provider Name Control 1
+0020	1 (b)	28	AN
			Street Address 1
+0030	1 (b)	29	AN
			City/State/Zip 1
*+0040	1 (c)	9	AN, "STMbnn" or "TAXEXEMPT"
			SSN/EIN 1
+0045	1 (c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			SSN/EIN Type 1
+0050	1 (d)	12	N
			Amount Paid 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1 (a)	19	AN
0065	Care Provider Name Control 2	1 (a)	4	'See 1st Occ.'
0070	Street Address 2	1 (b)	28	AN
0080	City/State/Zip 2	1 (b)	29	AN
0090	SSN/EIN 2	1 (c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1 (c)	1	'See 1st Occ.'
0100	Amount Paid 2	1 (d)	12	N
*0110	Qualifying Person First Name - 1	2 (a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2 (a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2 (a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2 (b)	9	N
+0215	Qualified Expenses - 1	2 (c)	12	N
0217	Qualifying Person First Name - 2	2 (a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2 (a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2 (a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2 (b)	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	Qualified Expenses - 2	2 (c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N

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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0339 Credit for Child & Dependent Care	11	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0295" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
0344		1	blank
0345		7	N 0000001
0350	12	12	N
0353	13	12	N
0356	14	12	N
0360	15	12	N
0370	16	12	N
0380	17	12	N
0390	18	12	N
0400	19	12	N
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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	----
0500	Sole Proprietorship/ Partnership Amt	20	12	N	
0510	Subtract Line 20 from Line 14	21	12	N	
0520	Enter \$5000/\$2500	22	12	N	
0530	Deductible Benefits	23	12	N	
0540	Smaller of Line 19 or 22	24	12	N	
0545	Deductible Benefits Repeated	25	12	N	
0550	Excluded Benefits	26	12	N	
0570	Taxable Benefits	27	12	N	
0580	Allowed Cared for Amt	28	12	N	
0590	Deductible/Excluded Benefits Repeated	29	12	N	
0600	Net Allowable Amount	30	12	N	
0610	Total Qualified Expenses	31	12	N	
0620	Smaller of Qualified Expenses	32	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0515" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbb2"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1(a)	19	AN or "STMbnn"
+0015	1(a)	4	First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions
+0020	1(b)	28	AN
+0030	1(b)	29	AN
*+0040	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	Qualified Expenses - 2	2 (c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0339	Credit for Child and Dependent Care Expenses	11	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0223" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"SCHbb2"
0341		6	"1040Ab"
0342		5	"PG02b"
0343		9	N (Primary SSN)
0344		1	blank
0345		7	N 0000001
0350	12	12	N
0353	13	12	N
0356	14	12	N
0360	15	12	N
0370	16	12	N
0380	17	12	N
0390	18	12	N
0400	19	12	N
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			--
			--
0550	20	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0570	Taxable Benefit	21	12	N	
0580	Allowed Cared for Amt	22	12	N	
0590	Excluded Benefit Repeated	23	12	N	
0600	Net Allowable Amount	24	12	N	
0610	Total Qualified Expenses	25	12	N	
0620	Smaller of Qualified Expenses	26	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0987" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips (Guam)
0125	1	12	N
			Wages, Salaries, Tips (CNMI)
0130	2	12	N
			Taxable Interest (Guam)
0135	2	12	N
			Taxable Interest (CNMI)
0140	3	12	N
			Ordinary Dividends (Guam)
0145	3	12	N
			Ordinary Dividends (CNMI)
0150	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (Guam)
0155	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Other Income List Statement (Guam)	15	20	AN, "STMbnn" or blank
+0265	Other Income Total Amount (Guam)	15	12	N --
*0270	Other Income List Statement (CNMI)	15	20	AN, "STMbnn" or blank
+0275	Other Income Total Amount (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Educator Expenses (Guam)	17	12	N -- --
0295	Educator Expenses (CNMI)	17	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0300	Bus Expenses Reservists and Others (Guam)	18	12	N	
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N	
					--
					--
0310	IRA Deduction (Guam)	19	12	N	
0315	IRA Deduction (CNMI)	19	12	N	
0320	Student Loan Interest Deduction (Guam)	20	12	N	
0325	Student Loan Interest Deduction (CNMI)	20	12	N	
0330	Tuition and Fees Deduction (Guam)	21	12	N	
0335	Tuition and Fees Deduction (CNMI)	21	12	N	
0340	Health Savings Account Deduction (Guam)	22	12	N	
0345	Health Savings Account Deduction (CNMI)	22	12	N	
0350	Moving Expenses (Guam)	23	12	N	
0355	Moving Expenses (CNMI)	23	12	N	
0360	One-Half of Self- Employment Tax (Guam)	24	12	N	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0365	One-Half of Self- Employment Tax (CNMI)	24	12	N
0370	Self-Employed Health Insurance Deduction (Guam)	25	12	N
0375	Self-Employed Health Insurance Deduction (CNMI)	25	12	N
0380	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	26	12	N
0385	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	26	12	N
0390	Early Withdrawal Penalty (Guam)	27	12	N
0395	Early Withdrawal Penalty (CNMI)	27	12	N
0400	Alimony Paid (Guam)	28	12	N
0405	Alimony Paid (CNMI)	28	12	N
*0410	Other Adjustments List statement (Guam)		20	AN, "STMbnn" or blank
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN, "STMbnn" or blank
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	29	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0435	Total Adjustments (CNMI)	29	12	N
0440	Adjusted Gross Income (Guam)	30	12	N
0445	Adjusted Gross Income (CNMI)	30	12	N
0450	Payments on Estimated Tax Return Filed with Guam	31	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	31	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	32	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	32	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	33	12	N
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	33	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	34	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	34	12	N
0490	Total Payments (Guam)	35	12	N

FORM 5074

Allocation of Individual Inc Tax to
Guam or CNMI

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0495	Total Payments (CNMI)	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0283" for Fixed; "nnnn" for variable format
		4	Value "*****"
0350		6	"FRMbbb"
0351		6	"6251bb"
0352		5	"PG02b"
0353		9	N (Primary SSN)
0354		1	blank
0355		7	N 0000001
0360	36	12	N
0370	37	12	N
0380	38	12	N
0390	39	12	N
0410	40	12	N
0420	41	12	N
0430	42	12	N
0470	43	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0590		6	"FRMbbb"
0591		6	"8283bb"
0592		5	"PG02b"
0593		9	N (Primary SSN)
			Number
0594		1	blank
0595		7	N 0000001 - 0000002
0641	4	1	NO ENTRY
0642	4	1	"X" or blank
0644	4	1	"X" or blank --
0645	4	1	"X" or blank
0645	4	1	"X" or blank
0645	4	1	"X" or blank
0646	4	1	"X" or blank
0647	4	1	"X" or blank
0647	4	1	"X" or blank
0647	4	1	"X" or blank
0648	4	1	"X" or blank
0648	4	1	"X" or blank
0649	4	1	"X" or blank
0649	4	1	"X" or blank
0649	4	1	"X" or blank
0649	4	1	"X" or blank
*0650	5A(a)	25	AN or "STMbnn"
+0652	5A(b)	30	AN
	(A)		

Field Identification No.		Form Ref.	Length	Field Description
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+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT
*+0670	How Acquired (A)	5A(e)	11	AN or "STMbnn"
+0680	Cost or Basis (A)	5A(f)	12	N
+0690	Bargain Sale (A)	5A(g)	12	N
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave.Trdg.Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	25	AN
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	25	AN
0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg.Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	25	AN
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	25	AN
0970	Date Received	IV	8	DT
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
1000	Number & Street	IV	25	AN
1010	City, State, Zip	IV	25	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0380" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8396bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
			Filler
0005		7	N 0000001
			Form Occurrence Number
0010		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
			Name Line
0020		9	N
			SSN
0030		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
			Street Address
0040		22	A Allowable special character is space.
			City
0050		2	A (Standard Postal State Abbreviations)
			State Abbreviation
0060		12	N (Left-justified)
			Zip Code
0070	1	12	N
			Certified Mortgage Interest Paid
0080	2	6	R
			Certificate Credit Rate

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0090	Mortgage Interest Offset	3	12	N	
0100	Three-Year Previous Carryforward Credit	4	12	N	
0110	Two-Year Previous Carryforward Credit	5	12	N	
0120	Prior Year Carryforward Credit	6	12	N	
0130	Total Previous Carryforward Credit I	7	12	N	
0140	Total Taxes Before Credit	8	12	N	
					--
					--
					--
0151	Total Credits from Form 1040	9	12	N	
0160	Tax Less Credits	10	12	N	
0170	Current Year Mortgage Interest Credit	11	12	N	
0180	Interest Offset/Oldest Carryforward Credit Combine	12	12	N	
0190	Total Previous Carryforward Credit II	13	12	N	
0200	Previous Carryforward Credit Offset	14	12	N	
0210	Tentative Two-Year Carryforward Credit	15	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N
0240	Next Year's Three-Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0617" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Form Occurrence Number
0120	1	12	N Wages, Salaries, Tips
0130	2	12	N Taxable Interest
0140	3	12	N Ordinary Dividends
0150	4	12	N Taxable Refunds, Credits, or Offsets of Local Tx
0160	5	12	N Alimony Received
0170	6	12	N Business Income or Loss
0180	7	12	N Capital Gain or Loss
0190	8	12	N Other Gains or Losses
0200	9	12	N IRA Distributions (Taxable Amount)

Field No.	Identification	Form Ref.	Length	Field Description
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0210	Pensions And Annuities (Taxable Amount)	10	12	N
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N --
0290	Educator Expenses	17	12	N --
0300	Business Expenses Reservists and Others	18	12	N
0310	IRA Deduction	19	12	N --
0320	Student Loan Interest Deduction	20	12	N
0330	Tuition and Fees Deduction	21	12	N
0340	Health Savings Account Deduction	22	12	N
0350	Moving Expenses	23	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0360	One-Half of Self- Employment Tax	24	12	N
0370	Self-Employed Health Insurance Deduction	25	12	N
0380	Self-Employed SEP/ SIMPLE, and Qualified Plans	26	12	N
0390	Penalty on Early Withdrawal of Savings	27	12	N
*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0510	ES Payments	37	12	N
0520	Form 4868 Amount	38	12	N
0530	Total Payments	39	12	N
0540	Smaller of Allocated Tax or Total Payments	40	12	N
0550	Overpaid to Virgin Islands	41	12	N
0560	Refund	42	12	N
0570	Applied to ES Tax	43	12	N
0580	Amount Owed to Virgin Islands	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description		
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		4	"0215" for Fixed; "nnnn" for variable format		
		4	Value "*****"		
0000	Record ID	6	"FRMbbb"		
0001	Form Number	6	"8812bb"		
0002	Page Number	5	"PG01b"		
0003	Taxpayer Identification Number	9	N (Primary SSN)		
0004	Filler	1	blank		
0005	Form Occurrence Number	7	N 0000001		
0008	Amount from Line 1 of Child Tax Credit Worksheet	1	12	N	
0012	Child Tax Credit	2	12	N	
0016	Net Amount From Line 1 of Worksheet	3	12	N	
0021	Total Earned Income	4a	12	N	
0023	Nontaxable Combat Pay	4b	12	N	
0025	Total Taxable Earned Income > \$10,750 - No Box	5	1	"X" or blank	
0035	Total Taxable Earned Income > \$10,750 - Yes Box	5	1	"X" or blank	
0038	Net Total Earned Income	5	12	N	
0045	15% of Net Total Earned Income	6	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0054	Three or More Qualifying Children - No Box	6	1	"X" or blank	
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank	
0075	Total SS & Medicare Taxes Withheld	7	12	N	
0085	Total Other Taxes and Deductions	8	12	N	
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N	
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N	
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N	
0115	Larger of Line 6 or Line 11	12	12	N	
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0253" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8853bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0009		9	MSA Acct Holder SSN N
0015		1	Death of MSA Acct Holder "X" or blank --
@0017		6	Section A, B, or C "Statement" Calcs "STMbnn" or blank
0019	1a	1	Primary Archer Contribution for Current TY - Yes "X" or blank
0020	1a	1	Primary Archer Contribution for Current TY - No "X" or blank
0030	1b	1	Primary Uninsured Acct Holder - Yes "X" or blank --
0040	1b	1	Primary Uninsured Acct Holder - No "X" or blank
0050	1c	1	Primary Self HDHP Coverage Box "X" or blank

Field No.	Identification	Form Ref.	Length	Field Description	
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0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank	
0070	Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank	
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank	
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank	
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank	
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank	
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank	
					--
					--
0160	Total Employer Contributions for Current Tax Year	3	12	N	
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N	
0180	Limitation Amount	5	12	N	
0190	Compensation Amount	6	12	N	
0200	Archer MSA Deduction	7	12	N	
0210	Total MSA Distributions Received	8a	12	N	
0220	Distributions Rolled Over & Excess Contributions	8b	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0230	Net MSA Distributions	8c	12	N	
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N	
0250	Taxable Archer MSA Distributions	10	12	N	
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank	
0270	Additional 15% Taxable MSA Distributions	11b	12	N	
0272	Total Medicare Advantage MSA Distr Received	12	12	N	
0274	Total Medicare Advantage Unreimbursed Med Expenses	13	12	N	
0276	Taxable Medicare Advantage MSA Distributions	14	12	N	
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank	
0279	Additional 50% Tax	15b	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"8853bb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
			Taxpayer Identification Number
0284		1	blank
0285		7	N 0000001
			Form Occurrence Number
0288		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Policyholder Name
0289		9	N
			Policyholder SSN
0290	Section C	1	No Entry
			More Than One Section C Box
0295		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
			Insured Name Control
0300	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Name of Insured
0310	16b	9	N
			Insured SSN

Archer MSAs & Long-Term Care Insurance
Contracts

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0320	Payments or Death Benefits - Yes	17	1	"X" or blank
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply \$230 By Number of Days of LTC Period	23	12	N
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0277" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8859bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0020	A	35	AN
0030	A	22	AN
0040	A	2	AN
0050	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	B	4	N
0070	C	4	AN
0080	D	8	YYYYMMDD
0090	1	12	N
0100	2	12	N
0130	3	12	N
			from Amt on Line 2

Field Identification No.		Form Ref.	Length	Field Description	
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0140	Divide Line 3 by \$20,000	4	6	R	
0150	Multiply Line 1 by Line 4	5	12	N	
0160	Tentative Credit	6	12	N	
0170	Prior Year Carryforward Credit	7	12	N	
0180	Tax from Form 1040	8	12	N	
0190	Additional Credit Amounts from Form 1040	9	12	N	
					--
					--
0200	Tax minus Credits	10	12	N	
0230	Credit allowed for current year	11	12	N	
0240	Credit carryforward to next year	12	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0749" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8863bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a	10	AN (first name) or blank Name - 1
0020	1a	15	AN (last name) or blank - 1
0030	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank Control - 1
0035	1b	9	N or blank
0040	1c	12	N Qualified Expenses Paid in Current Tax Year - 1
0050	1d	12	N Smaller of Exp Paid in Current TY or \$1000 - 1
0060	1e	12	N Subtract Columns d from c - 1

Field Identification No.		Form Ref.	Length	Field Description
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0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0200	Subtract Columns d from c - 3	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0275	Student's SSN - 1	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1st Occ.'
0300	Student's Last Name - 2	4a	15	'See 1st Occ.'
0310	Student's Name Control - 2	4a	4	'See 1st Occ.'
0315	Student's SSN - 2	4b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	4c	12	'See 1st Occ.'

Field Identification No.	Form Ref.	Length	Field Description
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0330 Student's First Name - 3	4a	10	'See 1st Occ.'
0340 Student's Last Name - 3	4a	15	'See 1st Occ.'
0350 Student's Name Control - 3	4a	4	'See 1st Occ.'
0355 Student's SSN - 3	4b	9	'See 1st Occ.'
0360 Qualified Expenses - 3	4c	12	'See 1st Occ.'
0370 Student's First Name - 4	4a	10	'See 1st Occ.'
0380 Student's Last Name - 4	4a	15	'See 1st Occ.'
0390 Student's Name Control - 4	4a	4	'See 1st Occ.'
0395 Student's SSN - 4	4b	9	'See 1st Occ.'
0400 Qualified Expenses - 4	4c	12	'See 1st Occ.'
0410 Student's First Name - 5	4a	10	'See 1st Occ.'
0420 Student's Last Name - 5	4a	15	'See 1st Occ.'
0430 Student's Name Control - 5	4a	4	'See 1st Occ.'
0435 Student's SSN - 5	4b	9	'See 1st Occ.'
0440 Qualified Expenses - 5	4c	12	'See 1st Occ.'
0450 Total Qualified Expenses	5	12	N
0460 Smaller of Line 5 or \$10,000	6	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0470	Multiply Line 6 by 20%	7	12	N	
0480	Tentative Education Credits - Add Lines 3 and 7	8	12	N	
0490	Enter \$52,000 (\$105,000 if Married Filing Jointly)	9	12	N	
0500	Modified AGI from 1040 or 1040A	10	12	N	
0510	Subtract Lines 10 from 9	11	12	N	
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	12	12	N	
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	13	6	R	
0529	Multiply Line 8 by Line 13	14	12	N	
0540	Tax from 1040 or 1040A	15	12	N	
0550	Total 1040/1040A other credits	16	12	N	
0560	Subtract Line 16 from Line 15	17	12	N	
					--
					--
					--
0590	Education Credits	18	12	N	
	Record Terminus Character		1		Value "#"