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

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Internal Revenue Service  
Electronic Tax Administration

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Department of the Treasury  
**Internal Revenue Service**

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

**FOR**

**TAX YEAR 2000**

**INTERNAL REVENUE SERVICE**

**PUBLICATION 1438**

**DECEMBER 2000**

# **INTERNAL REVENUE SERVICE**

## **MISSION STATEMENT**

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**PROVIDE AMERICA-S TAXPAYERS TOP QUALITY SERVICE BY  
HELPING THEM UNDERSTAND AND MEET THEIR TAX  
RESPONSIBILITIES AND BY APPLYING THE TAX LAW WITH  
INTEGRITY AND FAIRNESS TO ALL.**

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# **IMPORTANT NOTICE**

## **CENTURY DATE CHANGE - Y2K**

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

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

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

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

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

## INTRODUCTION

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

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

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

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

(606) 292-0137

The communication software should be set as follows:

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

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

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

## MAILING INSTRUCTIONS

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

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

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

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

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

## CHANGES FOR TAX YEAR 2000

### GENERAL

1. We have expanded the program to include the following new forms / schedules:
  - Form 2439** - Notice to Shareholder of Undistributed Long-Term Capital Gains
  - Form 4136** - Credit for Federal Tax Paid on Fuels
  - Form 4970** - Tax on Accumulation Distribution of Trusts
  - Form 4972** - Tax on Lump-Sum Distributions
  - Form 8582-CR** – Passive Activity Credit Limitations
  - Schedule H (Form 1040)** – Household Employment Taxes
  
2. Validation criteria for Reject Codes 320 and 321 has been removed. All fields requiring validation which previously fell into the categories of either “**Yes / No or Blank**” or “**Yes / No**” have been moved to Reject Code 322 as individual “**X or Blank**” boxes. Additional fields have been added to accommodate this change. See Reject Code 322 and the individual form/schedule record layouts.
  
3. We have eliminated the **RESERVED** Field (9998) from all Record Layouts and removed the field number (9999) associated with the **RECORD TERMINUS CHARACTER**.

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

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

2. **SCHEDULE C:**
  - a) The following **new fields** have been added: Field #(s)0009, 0125, 0635, 0785, 0795, 0805, 0815.
  - b) The following fields are now identified as “Yes Box” and have a new Field Description of “**X**” or **Blank**: Field #(s)0120, 0630, 0780, 0790, 0800, 0810.
3. **SCHEDULE C-EZ:**
  - a) The following **new fields** have been added: Field #(s)0009, 0175, 0185, 0195, 0205.
  - b) The following fields are identified as “Yes Box” and have a new Field Description of “**X**” or **Blank**: Field #(s)0170, 0180, 0190, 0200.
4. **SCHEDULE E:**
  - a) The following **new fields** have been added: Field #(s)0075, 0085, 0095.
  - b) The following fields are identified as “Yes Box” and have a new Field Description of “**X**” or **Blank**: Field #(s)0070, 0080, 0090.
5. **SCHEDULE F:**
  - a) The following **new fields** have been added: Field #(s)0009, 0085.
  - b) Field #0080 is now identified as “Yes Box” and has a new Field Description of “**X**” or **Blank**.
  - c) Statement identifier for Field #0250 has been changed from “\*” to “@”.
6. **SCHEDULE H (FORM 1040):** See new record layouts.
7. **FORM 1116:** A new line (31) has been added resulting in the following changes:
  - a) A new numeric field #1235 has been added for line 31.
  - b) The Form Reference for Field #1240 has changed to PT IV 32.
  - c) The Identification for Field #1250 has changed to Line 31 Minus Line 32 and the Form Reference is now PT IV 33.
8. **FORM 2439:** See new record layouts.
9. **FORM 3468:** Part II of this form has been revised significantly. The entire form has been renumbered. **New fields** added are Field #(s)0025, 0045, 0140, 0150, 0165. See the new record layouts.
10. **FORM 4136:** See new record layouts.

**11. FORM 4562:**

- a) The following **new fields** have been added: Field #(s)0815, 0825, 1395, 1405, 1415, 1465, 1475, 1485, 1535, 1545, 1555, 1605, 1615, 1625, 1675, 1685, 1695, 1745, 1755, 1765, 1775, 1785, 1795, 1805, 1815.
- b) The following statement fields have been renumbered: 0055 to 0115, 0187 to 0705, 0830 to 1105, 1110 to 1325, 1345 to 1735, 1385 to 1768, 1820 to 1965.
- c) Field lengths have changed as follows:  
Field #0020 - now 30 characters;  
Field #(s)0060, 0090, 1830, 1890 - now 20 characters;  
Field #(s)0220, 0270, 0320, 0370, 0420, 0470, 0900, 0990, 1080 - now 7 characters;  
Field #(s)1350, 1360, 1370, 1380, 1420, 1430, 1440, 1450, 1490, 1500, 1510, 1520, 1560, 1580, 1590, 1630, 1640, 1650, 1660, 1700, 1710, 1720, 1730 - now 6 characters;  
Field #(s)1860, 1920 – now 9 characters.
- d) The following fields are now identified as “Yes Box” and have a new Field Description of “**X**” or **Blank**: Field #(s)0810, 0820, 1390, 1400, 1410, 1460, 1470, 1480, 1530, 1540, 1550, 1600, 1610, 1620, 1670, 1680, 1690, 1740, 1750, 1760, 1770, 1780, 1790, 1800, 1810.

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

**13. FORM 4797:**

- a) The following statement fields have been renumbered: 0030 to 0345, 0680 to 0995, 1390 to 2195.
- b) A new statement field, #2475, has been added.
- c) A new Field #1275, Pal Indicator, has been added.
- d) The Field Length for Field #(s)1400, 1640, 1880, 2120 has changed from 50 characters to 40 characters.

**14. FORM 4835:**

- a) A new “X” or Blank field, #0035, has been added.
- b) Field #0030 is now identified as “Yes Box” and has a new Field Description of “X” or Blank.
- c) The Identification for Field #0330 has changed to FORM 1098 EXPLANATION.
- d) The Identification for Field #0340 has changed to FORM 1098 NAME/ADDRESS.
- e) The statement identifiers for Field #(s)0100 and 0165 have changed from “\*” to “@”.

15. **FORM 4970:** See new record layouts.
16. **FORM 4972:** See new record layouts.
17. **FORM 6198:**
  - a) The Field Length of Field #0020 has increased from 72 to 80 characters.
  - b) The Field Length of Field #0060 has decreased from 20 to 6 characters and the Field Description is now “STMbnn” or Blank.
  - c) A new field, #0065, has been added.
18. **FORM 6252:**
  - a) The following **new fields** have been added: Field #(s)0055, 0065, 0075, 0295, 0305.
  - b) The following fields are now identified as “Yes Box” and have a new Field Description of “X” or Blank: Field #(s)0050, 0060, 0300.
  - c) Field #0290 is now identified as RELATED PARTY IDENTITY with a length of 40 characters.
19. **FORM 8271:**
  - a) A new field, #0009, has been added.
  - b) The entire form has been renumbered. See the new record layouts.
  - c) The literal “nobnotifica” has been added to the Field Description of the following fields: Field #(s)0040, 0080, 0120, 0160, 0200, 0240, 0280, 0320, 0360, 0400.
20. **FORM 8582-CR:** See new record layouts.
21. **FORM 8824:**
  - a) The following new fields have been added: Field #(s)0025, 0035, 0175, 0185, 0305, 0345, 0385, 0395.
  - b) The Field Description for Field #(s)0380 and 0390 has changed to A/N or Blank.
  - c) The statement identifier (\*) has been removed from Field #(s)0020 and 0030 and the Field Description has changed to A/N or Blank.
  - d) The entire form has been renumbered. See the new record layouts.
22. **SUMMARY RECORD:** The description for all fields containing the Field Description “Only One Allowed” has been changed to “**RANGE: 0 – 1**”.

## **VALIDATION**

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



2. **REJECT CODE 270:** The individual numeric field numbers are no longer listed for each form and schedule. Refer to the appropriate record layouts.
3. **REJECT CODE 272:**
  - Form 1041 - Field #(s)1225, 1850 have been added.
  - Field #1360 has been deleted.
  - Form 4684 - Field #(s)0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820 have been added.
4. **REJECT CODE 308:** This reject code has been revised to add two additional fields and corresponding STM reference fields.
5. **REJECT CODE 316:** Field #0200 has been changed to #0220 and #0210 has been changed to #0225.
6. **REJECT CODE 318:**
  - Form 1041 – Field #(s)0710, 0720, 0740, 1365 have been deleted.
  - Schedule H – Field #(s)0015, 0020, 0175, 0185, 0195, 0250, 0260, 0270, 0280, 0285, 0290, 0300, 0310, 0320, 0330, 0340, 0350, 0360, 0370, 0375, 0380, 0390, 0400, 0410, 0420, 0440, 0450, 0460, 0470, 0480, 0490, 0500, 0510, 0550 have been added.
  - Form 2439 – Field #0050 has been added.
7. **REJECT CODE 320 / 321:** All forms and schedules have been moved to Reject Code 322 and this validation has been discontinued.
8. **REJECT CODE 322:** The following fields have been deleted:
  - Form 3468            0015
  - Form 8824           0085, 0088, 0175
9. **REJECT CODE 322:** The following fields have been added:
  - Form 1041            1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1500, 1505
  - Schedule C           0120, 0125, 0630, 0635, 0780, 0785, 0790, 0795, 0800, 0805, 0810, 0815
  - Schedule C-EZ       0170, 0175, 0180, 0185, 0190, 0195, 0200, 0205
  - Schedule E           0070, 0075, 0080, 0085, 0090, 0095
  - Schedule F           0080, 0085
  - Schedule H           0040, 0045, 0050, 0055, 0060, 0065, 0150, 0155, 0170, 0180, 0190, 0540
  - Form 2439           0010, 0020

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

10. **REJECT CODE 338:** This reject code has been revised to reflect Summary Record Field #(s)0386 and 0387 for Schedule F, Page 1 and Page 2 respectively.
11. **REJECT CODE 726:** This reject code has been revised to read “If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
12. **REJECT CODE 728:** The referenced Alternative Minimum Tax, Schedule I Field has changed from #1360 to #1225 since it has been moved on the Form 1041.
13. **REJECT CODE 730:** Field #1360 (Alternative Minimum Tax, Schedule I) has been removed from this validation process.
14. **REJECT CODE 754:** This reject code has been revised to read “If Tax on Lump Sum Distributions (Field #1210) on Form 1041 Page 2 is other than blank or zero, and Form 4972 is not present, Field #1220 must equal “FORM8621ONLY”.
15. **REJECT CODE 758:** This reject code has been revised to read “If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.

16. **REJECT CODE 760:** This reject code has been revised to read: “If Schedule F (Form 1040), Field #0040 (Account Method Cash) equals “X”, then either Field #0300 or Field #0710 must be significant.
17. **REJECT CODE 762:** This reject code has been revised to read: “If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals “X”, then either Field #0710 or Field #0950 must be significant.
18. **REJECT CODE 798:** This reject code has been revised to read “If Form 8824 is present and Field #(s)0020 through 0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain) must equal “STMbnn”.
19. **REJECT CODE 799:** This reject code has been revised to read “If Form 8824 is present and Field #(s)0230 through 0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal “STMbnn”.
20. Numerous new reject codes (listed below by form/schedule) have been added. Please refer to Section 6 – Validation for specifics.

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

## LEGEND FOR RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (\*\*\*), MUST CONTAIN POSITIVE AMOUNTS.
2. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
3. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD MUST CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

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

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

4. A FIELD NUMBER PRECEDED BY A "+" SIGN INDICATES THAT THIS IS A RELATED FIELD THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISKED FIELD.
5. FIELDS MAY BE BLANK FILLED IF THE INFORMATION THAT IS REQUESTED DOES NOT APPLY.

## GLOSSARY

1. **ACKNOWLEDGMENT REPORT** - A hardcopy acknowledgment issued by the IRS and sent to all Form 1041 electronic/magnetic media transmitters. The Acknowledgment Report contains information specifying the status of each return within a return file. It specifies which returns were accepted or rejected by the IRS programs or which returns were duplicate. The acknowledgment also includes information describing the transmitter and counts of the returns processed.
2. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes A-Z (UPPER CASE ONLY), 0-9 and certain special characters where specified.
3. **ASCII** - American Standard Code for Information Interchange
4. **BLOCK** - A group of several records
5. **BYTE COUNT** - The first field in any record. The Byte Count field has four characters and its value must include the total count of the record as shown in the record layouts.
6. **EBCDIC** - Extended Binary Coded Decimal Interchange Code
7. **EIN** - Employer Identification Number. A nine (9) digit numeric which identifies an entity or taxpayer.
8. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.
9. **ETIN** - Electronic Transmitter's Identification Number. An 8 digit identification number assigned by the Philadelphia Submission Processing Center to all participants in the electronic/magnetic media filing program who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the TRANS Record and the RECAP Record.
10. **LOGICAL RECORD** - A record within a block
11. **RECAP RECORD** - The RECAP Record is the final record within a Transmission and contains the count for all the returns submitted within the file. (1 RECAP Record per file is REQUIRED)

## GLOSSARY (CONT'D)

12. **RECORD CONTROL INFORMATION** - The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)
13. **RECORD SENTINEL** - The second field on all records represented by four asterisks ("\*\*\*\*").
14. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.
15. **REJECT CODE** - A three character number representing an invalid condition within a Form 1041 return record or a transmission. Reject codes are set by the IRS validation programs and are listed in the Acknowledgment Report.
16. **SIGNIFICANT ENTRIES** - Fields that contain numeric or alphanumeric values other than blanks or zeros.
17. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.
18. **SUMMARY RECORD (SUM)** - The Summary Record is the final record within a return. This record will contain magnetic tape filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents retained by the magnetic tape filer for subsequent submission to the IRS. REQUIRED
19. **TRANSMISSION OR TRANS RECORD** - The first record of a transmission which identifies the electronic/magnetic media transmitter. (1 TRANS RECORD PER FILE IS REQUIRED)
20. **TRANSMISSION** - Submission of tax returns for Form 1041 via telephone lines or using magnetic media (magnetic diskettes or magnetic tape).
21. **TRANSMITTER** - Submits Form 1041 tax returns to the IRS via telephone lines or on magnetic media, in a format that IRS can process, as specified in this publication.

## SECTION 1 DATA COMMUNICATIONS

### .01 MAGNETIC TAPE FILE SPECIFICATIONS

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

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

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

- (1) NAME OF TRANSMITTER
- (2) ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)
- (3) KIND OF RETURN - FORM 1041 DATA

- (4) CHARACTER CODE (ASCII OR EBCDIC)
- (5) RECORDING DENSITY (6250 BPI OR 1600 BPI)
- (6) DATA DESCRIPTION (TEST DATA, LIVE DATA, OR ENTITY DATA)
- (7) NUMBER OF TAPES (Indicate sequence number (e.g. "1 of 3", "1 of 2", etc.))
- (8) NUMBER OF RETURNS  
NUMBER OF RETURNS WITH REMITTANCES

**.02 FLOPPY DISKETTE SPECIFICATIONS**

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

- (1) 5 1/4 - Soft sectored, double sided, double density, 360 KB capacity; or  
double sided, high density, 1.2 MB capacity
- (2) 3 1/2 - Double sided, double density, 720 KB capacity; or  
double sided, high density, 1.44 MB capacity
- (3) Diskette Format - Standard MSDOS 2.1 or higher
- (4) Record Format - Fixed or variable
- (5) File Format - Variable blocked format Records cannot span diskettes.
- (6) Character Code - ASCII (American Standard Code for Information Interchange)

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

- (1) NAME OF TRANSMITTER
- (2) ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)



- (3) KIND OF RETURN - FORM 1041 DATA
- (4) CHARACTER CODE (ASCII)
- (5) DATA DESCRIPTION (LIVE, TEST, ENTITY)
- (6) NUMBER OF DISKETTES (Indicate sequence number (e.g. "1 of 3", "1 of 2", etc.))
- (7) NUMBER OF RETURNS  
NUMBER OF RETURNS WITH REMITTANCES

### **.03 TRANSMISSIONS VIA TELEPHONE LINES**

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

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

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

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

## SECTION 2 FILE FORMAT

### .01 GENERAL DESCRIPTION

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

- (1) All logical records must be transmitted (via magnetic tape, diskette or electronically) in a series of logical blocks. A four-byte counter must precede each logical record within a block (maximum size of a block is 28,672 characters per block). The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("\*\*\*\*") and the Record Terminus Character pound sign or hash mark ("#").

**NOTE: If transmitting electronically, utilize space compression to decrease transmission time.**

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

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

- (2) Every logical record must have the Record Terminus character ("#") as its last significant byte. We have made provisions in the IRS programs to allow for non-significant padding following the Record Terminus character only within an UNBLOCKED (one record per block) format. Blanks may be added after the Record Terminus Character to fill up a physical block size (blank padding should never separate logical records within a block). This padding (within the UNBLOCKED record format) is permitted to accommodate all the different computer systems being used to format the data.

- (3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length as specified in **Section 9**).

The following data structures are acceptable:

1. variable length, unblocked records
2. variable length, blocked records
3. fixed length, unblocked records

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

- (4) Files must not contain more than 5,000 Form 1041 tax returns. Large return files (with up to a maximum of 5,000 returns, including attached forms and schedules) may be transmitted on more than one magnetic tape or floppy disk. It is important to remember that a tax return must never be spanned between magnetic tapes or floppy disks.
- (5) In magnetic tape and diskette files, the recognition of the Record Terminus Character ("#") followed by an End of Volume (EOV) marker (one tape mark), will indicate that there are still more tapes/floppy disks to be read. A return cannot be split between tapes. Otherwise, the recognition of the Record Terminus character followed by End of File (EOF) marker (two tape marks), will indicate the last record of the tape file.
- (6) The first record on a transmitted file (the TRANS Record) contains information regarding the transmitter and file format. This record should be followed by the records comprising a tax return being transmitted. The last record on a transmitted file (the RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.
- (7) The TRANS Record also uniquely identifies each file transmitted. Field #0090 (Transmission Sequence Number) of the TRANS Record is used for this purpose.
- (8) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in the Record Layouts (**Section 9**). In addition, a variable field/record format option is acceptable. See details under Variable Length Option.

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

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

## **.02 RETURN SEQUENCE ORDER**

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

- (1) Transmission or TRANS Record (REQUIRED)
- (2) Return (RET) Record (REQUIRED)
- (3) Schedule (SCH) Records - transmit in ascending alpha sequence.
- (4) Form (FRM) Records - transmit in ascending numeric sequence.
- (5) Statement (STMbnn) Records for forms and schedules other than Schedule K-1.
- (6) Schedule K-1 records - transmit in ascending numeric sequence.
- (7) Statement K1 - must follow the corresponding Schedule K-1.
- (8) Federal/State Requirements
- (9) Summary Record (REQUIRED)
- (10) RECAP Record - (REQUIRED)

## **.03 SEQUENCE AND DESCRIPTION OF A TAX RETURN**

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

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

- (2) Schedule C (Form 1040) (Profit or Loss From Business)  
Page 1 and 2; more than 1 schedule may be present.
- (3) Schedule C-EZ (Form 1040) (Net Profit From Business)  
Page 1; more than 1 schedule may be present.
- (4) Schedule D (Form 1041) (Capital Gains and Losses)  
Page 1 and 2; only one allowed.
- (5) Schedule E (Form 1040) (Supplemental Income and Loss)  
Page 1 and 2 (page 1 is not required if page 2 is present); more than 1  
schedule may be present.
- (6) Schedule F (Form 1040) (Profit or Loss From Farming)  
Page 1 and 2; more than 1 schedule may be present.
- (7) Schedule H (Form 1040) (Household Employment Taxes)  
Page 1 and 2; more than 1 schedule may be present.
- (8) Schedule J (Form 1041) (Trust Allocation of an Accumulation Distribution)  
Page 1 and 2; more than 1 schedule may be present.
- (9) Form 1116 (Foreign Tax Credit)  
Page 1 and 2; more than 1 form may be present.
- (10) Form 2210 (Underpayment of Estimated Tax by Individuals, Estates and Trusts)  
Page 1, 2, 3 (page 2 is required when page 3 is filed); only one allowed.
- (11) Form 2210F (Underpayment of Estimated Tax by Farmers and Fishermen)  
Page 1; only one allowed.
- (12) Form 2439 (Notice to Shareholder of Undistributed Long-Term Capital Gains)  
Page 1; more than 1 form may be present.
- (13) Form 3468 (Investment Credit) Page 1; only one allowed.
- (14) Form 4136 (Credit for Federal Tax Paid on Fuels)  
Page 1 and 2; only one allowed.
- (15) Form 4255 (Recapture of Investment Credit)  
Page 1; more than 1 form may be present.

- (16) Form 4562 (Depreciation and Amortization)  
Page 1 and 2 (page 2 is not required, but page 1 is required when page 2 is present; more than one form may be present.
- (17) Form 4684 (Casualties and Theft)  
Page 1 and 2; more than 1 form may be present.
- (18) Form 4797 (Sale of Business Property)  
Page 1 and 2; only one allowed.
- (19) Form 4835 (Farm Rental Income and Expenses);  
Page 1; more than 1 form may be present.
- (20) Form 4952 (Investment Interest Expense Deduction)  
Page 1; only one allowed.
- (21) Form 4970 (Tax on Accumulation Distribution of Trusts)  
Page 1; only one allowed.
- (22) Form 4972 (Tax on Lump-Sum Distributions)  
Page 1; more than one form may be present.
- (23) Form 6198 (At Risk Limitation) Page 1; more than 1 form may be present.
- (24) Form 6252 (Installment Sale Income)  
Page 1; more than 1 form may be present.
- (25) Form 8271 (Investor Reporting of Tax Shelter Registration Number)  
Page 1; more than 1 form may be present.
- (26) Form 8582 (Passive Activity Loss Limitation) Page 1; only one allowed.
- (27) Form 8582-CR (Passive Activity Credit Limitations)  
Page 1 and 2; only one allowed.
- (28) Form 8801 (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)  
Page 1 and 2; only one allowed.
- (29) Form 8824 (Like Kind Exchanges)  
Page 1 and 2; more than 1 form may be present.
- (30) Form 8829 (Expenses for Business Use of Your Home)  
Page 1; more than 1 form may be present.

- (31) Statement ("STMbnn", "STMb97" and "STMb98") statement records for forms/schedules other than Schedule K-1; more than 1 STM98 may be present.
- (32) Schedule K-1 (Beneficiary's Share of Income, Credits, Deductions, etc.); more than 1 Schedule K-1 may be present.
- (33) Statement for Schedule K-1 (STMb99) - must follow the corresponding Schedule K-1.
- (34) Summary Record  
1 Summary record per tax return (REQUIRED).

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

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

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

- (1) The file should be unlabeled (no standard header or trailer records).
- (2) Each file must contain only complete returns.
- (3) Do not generate a page of a form or schedule if there are no entries on the page record. A blank page (Record ID only) will cause the return to be rejected. (Except in cases where multiple forms require that one page be present if the other is.)
- (4) The first record of a transmission is the TRANS Record.
  - 1. The first series of records of a tax return consists of Form 1041 Page 1, Form 1041 Page 2, and optional Form 1041 Page 3, and/or Page 4.
  - 2. The second series of records are the Schedule Records (excluding Schedule K-1). **See Section 9 Record Layouts for format.** They must be in ascending alpha sequence.

3. The third series of records are the Form Records. **See Section 9 Record Layouts for format.** They must be in ascending numeric sequence.
  4. Statements are the fourth series of records (excluding statement for Schedule K-1). They can be used by the electronic filer only when the number of data items exceeds the number that can be contained in the space provided on the printed form or schedule or when a statement of explanation is required for a specific condition.
  5. Schedule K-1 records are the fifth series of records. They must be in ascending numeric sequence.
  6. Statements for Schedule K-1's should follow the corresponding Schedule K-1 in ascending numeric sequence.
- (5) A Summary Record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.
- (6) The end of a logical transmission (magnetic tape, floppy diskette or electronic) will be signaled by the literal "RECAP" (Field #0000 in the Record ID) followed by the RECAP Record data, the Record Terminus Character and the (EOF, End of File marker (two tape marks)).

#### **.05 FIXED LENGTH OPTIONS**

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

#### **.06 VARIABLE LENGTH OPTIONS**

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

- (1) The variable format will be indicated by a "V" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record. In variable format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).



**NOTE: The Record Control Information must precede any variable format but must not be presented with Field numbers. See example on page 12.**

- (2) The beginning of Record Control Information (the first 42 characters including the Byte Count plus Start of Record Sentinel) and the Record Terminus Character remain in the same fixed format shown; the individual data fields need only contain the significant data (i.e. no leading zeros or trailing spaces). The TRANS, Statement, Summary and RECAP records, which are not keyed to field numbers, must be full length expanded records.
- (3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.
- (4) For variable length records the following data field conventions must be followed:
  1. For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.
  2. For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive values. For negative values in a gain/loss field, the minus sign ("-") must be present, trailing the number.
  3. For alphanumeric fields, there cannot be leading blanks. Trailing blanks may be dropped, i.e., left justified.
  4. For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.
  5. The field identification number may contain four characters. If the field identification number in the record layouts contain three (3) characters, a leading zero may be inserted.

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

**NOTE: THE BYTE COUNT MUST INCLUDE THE FOUR CHARACTER BYTE COUNT FIELD, THE RECORD SENTINEL FIELD AND ALL LEFT/RIGHT BRACKETS INCLUDING THE FIELD NUMBERS. THE BYTE COUNT FOR VARIABLE FORMAT RECORDS IS AN ACTUAL BYTE COUNT, NOT THE BYTE COUNTS SPECIFIED IN SECTION 9, RECORD LAYOUTS.**

### EXAMPLE OF VARIABLE RETURN RECORD:

0162\*\*\*\*RETbbb1041bbPG01b123459679b199905b[07]01[0010]06011999[0020]05312000[0030]BELM[0040]123459679[0060]BELMONT[0090]1020bSLUGUARD[0100]HYBLAbVALLEY[0110]GA[0120]22734#0123\*\*\*\*RETbbb1041bbPG02b123459679b199905b01[0928]STMb01[0940]2500[0945]STMb02[0950]1500[1190]X[1200]X[1280]3468[1410]Y[1450]Y#

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

### EXAMPLE OF VARIABLE SCHEDULE RECORD:

0129\*\*\*\*SCHbbbDbbbbPG01b123456789b0000001[0010]173056789[0030]WHIT EHOUSE[0040]05252000[0050]09301999[1130]LIKE-KIND-EX[1210]150000#

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

### EXAMPLE OF VARIABLE FORM RECORD:

0079\*\*\*\*FRMbbb1116bbPG01b223457889b0000001[0010]123344789[0030]X[0090]X[0290]WAGES#

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

## **SECTION 3 TYPES OF RECORDS**

### **.01 TRANSMISSION RECORD (REQUIRED)**

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

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

The second record is the Return Record. Each tax return must start with a Form 1041 page 1 and be followed by a Form 1041 page 2 and if needed, Form 1041, page 3 and/or 4.

### **.03 SCHEDULE RECORD**

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

### **.04 FORM RECORD**

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

## **.05 STATEMENT RECORD**

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

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

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

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

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

(2) An optional statement (marked with an asterisk '\*' sign in the record layout) or a required statement (marked with a commercial at '@' sign in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.

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

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

(5) Each Statement Record is given a sequential number from 01 to 96 (with 97, 98 and 99 reserved for Schedule D, J and K-1 respectively). References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

**NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.**

- (6) A statement for a return, schedule or form record will consist of at least one Statement Record. There is a maximum of 4 pages with 50 lines per statement reference. (Exception: "STMb97" for Schedule D, "STMb98" for Schedule J, and "STMb99" for Schedule K-1 have a limit of 99 pages per statement.)
- (7) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #380 Form 1041), will begin with line 1. Data should appear left-justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted with the line numbering sequence starting with line one.
- (8) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.
- (9) Statement (STM 97) - Free form Statement Records specified for Schedule D. The Statement Record for a Schedule D is used in place of paper attachments to the Schedule D. Statement Records for Schedule D (STM 97) must have the same Employer Identification Number (EIN) as the corresponding Schedule D.
- (10) Statement (STM 98) - Free form Statement Records specified for Schedule J. The Statement Record for a Schedule J is used in place of paper attachments to the Schedule J. Statement Records for Schedule J (STM 98) must have the same Employer Identification Number (EIN) and Schedule J sequence number as the corresponding Schedule J.
- (11) Statement (STM 99) - Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is a limit of 999 Statement Records allowed for each Schedule K-1. Statements related to each Schedule K-1 must have the same sequence number and Employer Identification Number (EIN) as the related Schedule K-1. Schedule K-1 Statement Records must trail each corresponding Schedule K-1. Each statement can consist of 99 pages with 50 lines each.
- (12) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

## **.06 SUMMARY RECORD (REQUIRED)**

The Summary Record will be the final record for each Form 1041 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents retained by the magnetic tape filer for subsequent submission to the IRS. **(See Section 9 Record Layouts for more information)**

## **.07 RECAP RECORD (REQUIRED)**

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

## **SECTION 4 TYPES OF CHARACTERS**

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

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

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

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

Whole dollars only are accepted, no cents.

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

Non-significant entries - zero or blank-filled;

No dollar signs, decimal points, or other non-numeric characters are allowed.

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

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

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

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

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

**EXAMPLE: nnnnnbbbbbbb**  
**nnnnnnnnnbbb**  
**nnnnnnnnnnnn**

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

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

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

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

- (1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank ( ) - often shown as "b"; Comma (,); Hyphen (-); Percent (%); Slash (/)
- (2) Special Delimiters - Only used to delimit:  
Field numbers - Brackets - Left ([), Right (]);  
End of Records - Pound Sign (#)  
Beginning of Record - Asterisk (\*\*\*\*)



- (3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

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

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

#### **.04 SPECIAL CASES FOR SPECIAL FIELDS**

##### **(1) TAX PERIOD:**

1. For the purpose of this publication the valid tax periods for tax year 2000, are:
  - (a) Calendar year returns - 200012.
  - (b) Fiscal year returns - 200101, 200102, 200103, 200104, 200105, 200106, 200107, and 200108.
2. The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YYYY = year and MM = month). For example, a return with a Calendar/Fiscal Year Ending of February 15, 2001 will be assigned a Tax Period of 200002. Returns filed under the 52 - 53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Calendar/Fiscal Year Ending based on that month (i.e. if the ending date is August 3, 2001, the Tax Period field will be 200107 or if the ending date is August 25, 2001, the Tax Period is 200108).

**(2) NAME CONTROL:**

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

**EXAMPLES:**

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

2. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.
3. For Indian tribes, use the name of the tribe.

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

**EXAMPLES:**

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

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

5. Before you determine the name control, take the following into consideration.
  - (a) The first position can only be alpha and numeric characters, A-Z and 0-9.
  - (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.
  - (c) Intervening spaces between characters are not allowed.

**EXAMPLES:**

<b><u>INDIVIDUAL NAME</u></b>	<b><u>PRIMARY NAME CONTROL</u></b>
<b>John Brown</b>	<b>BROW</b>
<b>John Lea-Smith</b>	<b>LEA-</b>
<b>John Di Angelo</b>	<b>DIAN</b>
<b>John O'Neil</b>	<b>ONEI</b>
<b>John En, Sr.</b>	<b>EN</b>
<b>Joe McCarty</b>	<b>MCCA</b>
<b>Mary Smith &amp; John Jones</b>	<b>SMIT</b>

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

**EXAMPLES:**

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

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

**EXAMPLES:**

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

**(3) NAME LINE 1:**

1. DO NOT ENTER MORE THAN 35 CHARACTERS! You must abbreviate the name to fit within the allotted space.
2. No leading or consecutive embedded blanks. The only characters allowed are alpha, numbers, blank, and the special characters ampersand (&) and hyphen (-). The left most position must be alpha.
3. All apostrophes (') and any other punctuation characters, except the hyphen (-), and ampersand (&) must be omitted from names and the alphabetic characters must be shifted to the left in their place (e.g., O'Shea = OSHEA).
4. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

**(4) NAME LINE 2:**

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

**EXAMPLE: Mr. John Jones  
In Care of Alice B. Smith  
801 Brown St.**

**ENTER AS: JOHN JONES (Primary First Name,  
Primary Last Name)  
% ALICE SMITH (Name Line 2)  
801 BROWN ST (Street Address)**

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

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

**(6) STREET ADDRESS:**

1. Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).
2. Only one intervening space may separate any two components. Periods should be deleted from these lines.
3. The first position or character must be alphabetic or numeric.
4. Enter the house number and street, route number, post office box, or box number. The literal "NONE" must be entered in the street address if there is no data.

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

**EXAMPLE:**

Field #0090 - "20 CHAMPS ELYSEE 75307 PARIS (7 blanks)"  
Field #0100 - "FRANCE (16 blanks)"  
Field #0110 - ". "  
Field #0120 - "(12 blanks)"

If Field #0090 requires more than 35 characters, abbreviate whenever possible.

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

**EXAMPLE:**

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

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

**EXAMPLES**

**ENTER AS**

South Court Street	S COURT ST
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
Third Street	THIRD ST
3 Ave.	3RD AVE

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

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

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

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

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

9.    Enter college, building, post office branch as the address if no mailing address is given.
10.   Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
11.   Always add ST, ND, RD, TH, to a numbered street or avenue.

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

12.   Enter 1/2 as 1/2 (no spaces).
13.   Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.
14.   For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City field. **(See Exhibit 3 for list of valid APO/FPO City/State/Zip Codes).**

## **(7) CITY**

The City field will be invalid if it contains characters other than alpha or blank. (The only special character allowed is the blank, but it must never be the first character.) If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., NEW YORK). **For foreign addresses:** Enter name of country in this field, left-justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

**(8) STATE**

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **Exhibit 2** contains the standard Postal Service state abbreviations and **Exhibit 3** contains the valid City/State/Zip Code combinations for military personnel with an overseas address. These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

**NOTE: For foreign addresses, enter a period and a blank (".b") in the State Code field ".b"**

**(9) ZIP CODE**

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

**SECTION 5 ACKNOWLEDGMENT REPORT**

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

**.01 ACKNOWLEDGMENT FILE**

- (1) An acknowledgment file has the following components:
  1. The original Transmission (TRANS) Record.
  2. An ACK Record Set for each recognizable return received.
  3. The RECAP Acknowledgment Record that includes counts for accepted and rejected returns.
- (2) If the entire transmission is rejected, the acknowledgment file will contain the original Transmitter (TRANS) Record, (If TRANS is present).
- (3) The first records on the acknowledgment file will be the same Transmission Record (TRANS) as the first record of the tax return file being acknowledged. (**See Section 9 Record Layouts for TRANS format.**) An ACK Record will be generated for each recognizable tax return in the transmission.



- (4) Up to 96 three-position Reject Codes may be furnished to the electronic filer per return. Filers should use these codes to determine the source of the error causing the return or transmission to reject. If more than the maximum number of reject conditions are identified, the last reject code will be "999".
- (5) The Reject Codes and references to validation criteria that caused the codes to be assigned are listed in **Section 6**. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Philadelphia Service Center for assistance.

## **.02 THE ACKNOWLEDGMENT RECORD SET**

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

## **.03 THE ACKNOWLEDGMENT KEY RECORD**

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

## **.04 THE ACKNOWLEDGMENT ERROR RECORD**

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

- (1) If an ACK Key Record contains an "R" in the Acceptance code field, the return has either been:
  - (a) rejected due to errors involving the return format, inconsistency, or data errors in a key field and must be corrected and resubmitted to the IRS, **OR**;
  - (b) identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for that Primary EIN or 2 or more returns with the same Primary EIN have been submitted on one transmission).

- (2) Any tax return with an "A" in the Acceptance code field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS service center validity checks or post to the IRS Master File without delays.

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

#### **.05 CLIENT ID**

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

# **VALIDATION CRITERIA**

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

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

### .01 TRANSMISSION AND RETURN REJECTION CONDITIONS

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

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

=====

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

**VALID: 1, 2 or 3.**

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

- =====
- 022**            If the RECAP Record is out of sequence or missing. **(The RECAP Record should be the last record submitted on the transmission).**
  
  - 026**            If the Electronic Transmitter Identification Number (ETIN) (Field #0070) on the Transmission (TRANS) Record is not equal to the ETIN (Field #0020) on the RECAP Record.
  
  - 028**            If the Julian date (Field #0080) on the Transmission (TRANS) Record is not equal to the Julian date (Field #0030) on the RECAP Record.
  
  - 030**            If the Sequence Number (Field #0090) on the Transmission (TRANS) Record is not equal to the Sequence Number (Field #0040) on the RECAP Record.
  
  - 036**            If Field #0030 on the TRANS record is not equal to "V" for variable or "F" for fixed length data.

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

- 032**            If the Field Number does not exist.  
**(VARIABLE LENGTH DATA ONLY)**
  
- 034**            If Record ID or TYPE or Page Number are not valid on all records within the return.  
**(FIXED AND VARIABLE LENGTH DATA)**
  
- 038**            Cannot recognize records transmitted.  
**(FIXED AND VARIABLE LENGTH DATA)**
  
- 040**            If record has invalid record length  
**(FIXED LENGTH DATA ONLY)**
  
- 042**            If record is missing the Record Terminus Character(#).  
**(FIXED AND VARIABLE LENGTH DATA)**
  
- 044**            Byte count not numeric.  
**(FIXED AND VARIABLE LENGTH DATA)**

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

- =====
- 048**        First character after Record-Control-Information (position 43) is not "[" or "#".  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 050**        If a delimiter character is found within the Record-Control-Information (first  
42 characters).  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 052**        Field number not three or four characters in length.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 054**        Unmatched Left bracket ("[" found.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 056**        Duplicate field number.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 058**        Data too large for field.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 060**        Missing data.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 062**        Unmatched right bracket ("]" found.  
**(VARIABLE LENGTH DATA ONLY)**
  
  - 064**        The field number is for data within Record-Control-Information.  
**(VARIABLE LENGTH DATA ONLY)**

**.02      RETURN REJECTION - GENERAL CONDITIONS**

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

- 102**        If the Tax Period (Field #0005) on Form 1041 is not in the valid format.  
**(Follow the specifications in Section 4.04(1) of this publication.)**
  
- 104**        If the Tax Period (Field #0005) on Form 1041 is equal to 200012 and the Fiscal  
Year Ending (Field #0020) on the Return Record is not equal to December 31,  
2000 (12312000) or spaces.

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

- =====
- 106**        If the Tax Period (Field #0005) on Form 1041 is equal to 200101 through 200108 and the Fiscal Year Ending (Field #0020) on the Return Record is not equal to 01012001 through 08312001.
- 108**        If the Tax Period (Field #0005) on Form 1041 is equal to 200101 through 200108 and the Fiscal Year Beginning (Field #0010) or the Fiscal Year Ending (Field #0020) is equal to blanks.
- 110**        If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.
- 120**        A Short Period return due to a change in the accounting period will be rejected.
- 124**        The following Forms/Schedules must be submitted in the proper sequence as illustrated below:

Form 1041	Page 1 & 2	REQUIRED
	Page 3 & 4	Optional
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2 & 3	Optional **
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1	Optional
Form 4136	Page 1 & 2	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4835	Page 1	Optional
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional

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

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

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

**128** Duplicate return submitted.

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

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

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

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

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

If the Form Occurrence Number on page 2 or 3 of a form is not equal to the Form Occurrence Number (Field #0005) on page 1 of a form.

**158** If the Employer Identification Number (EIN) is not numeric.



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

**160**            The Employer Identification Number (EIN) of each Return/Schedule/Form listed below must equal the EIN of its Record ID Section.

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

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

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

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

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

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

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- |            |                  |           |            |
|------------|------------------|-----------|------------|
| <b>164</b> | Form 6252        | Page 1    | 0003       |
|            | Form 8271        | Page 1    | 0003       |
|            | Form 8582        | Page 1    | 0003       |
|            | Form 8582-CR     | Page 1, 2 | 0003, 0253 |
|            | Form 8801        | Page 1, 2 | 0003, 0293 |
|            | Form 8824        | Page 1, 2 | 0003, 0373 |
|            | Form 8829        | Page 1    | 0003       |
|            | Statement Record |           | 0003       |
|            | Summary Record   |           | 0007       |
- 170**      The Employer Identification Number (EIN) cannot be all nines.
- 174**      The Beneficiary's Identifying Number (Field #0070) on the Schedule K-1 page 1, must be numeric or equal to the literal "FOREIGNUS".
- 175**      The Preparer's Tax Identification Number (SSN or PTIN), Field #0850 on Form 1041 must be in the following format if significant:  
            **SSN** - must be numeric and cannot be all nines (999999999) or all zeroes (000000000).  
            **PTIN** - must be **Pnnnnnnnn**. The first position must always contain a **AP@** followed by 8 numerics (cannot be all nines or zeros).
- 192**      All date fields must be in the valid format and fall within the valid range.  
  
            **VALID FORMAT:    MMDDYYYY, YYYYMM, YYYYMMDD, MMYYYY**  
  
            **VALID RANGE:     MM = 01-12, DD = 01-31, YYYY = 1999-2000**  
  
            **Exception:         YYYY may = 1800 - 2001 for Date Entity  
                                  Created (Field #0050) Form 1041**
- 193**      If the Fiscal Year Beginning (Field #0010) is not valid.
- 194**      If the Fiscal Year Ending (Field #0020) is not valid.
- 196**      If the Fiscal Year Beginning (Field #0010) and the Fiscal Year Ending (Field #0020) on Form 1041 is significant and the year digits of the Fiscal Year Ending is less than the year digit of the Fiscal Beginning.

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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**NAME CONTROL:**

- 198**            The Name Control (Field #0030) on Form 1041, page 1 must be present.
- 200**            The first position of the Name Control (Field #0030) must be valid and left-justified.
- VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)**
- 202**            The second, third and fourth positions of the Name Control (Field #0030) must be valid.
- VALID CHARACTERS:    A-Z (Alpha), 0-9 (Numeric)  
                                  Ampersand (&), Hyphen (-)  
                                  or Spaces.**
- 204**            The Name Control (Field #0030) on Form 1041, page 1 must not have 2 consecutive spaces.
- 206**            The Name Control (Field #0030) on Form 1041, page 1 must not be equal to zeros if the name line (Field #0060) on the return record is equal to "GNMA", "GINNIE MAE", "FNMA" or "FANNIE MAE".

**NAME LINE 1:**

- 208**            The first Name Line (Field #0060) on Form 1041, page 1 must be present.
- The first Name Line (Field #0080, #0150) on the Schedule K-1 must be present.
- 210**            The first Name Line (Field #0060) on Form 1041, page 1 must be left-justified and significant.
- The first Name Line (Field #0080) on the Schedule K-1 must be left-justified and significant.

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

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

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

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

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

**NAME LINE 2:**

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

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

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

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

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

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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**STREET ADDRESS:**

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

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

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

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

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

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

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

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

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

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

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

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**CITY:**

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

The City (Field #0110) on the Schedule K-1 must be left-justified.

**236**            The City (Field #0100) on Form 1041, page 1 must contain only valid characters.

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

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

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

The City (Field #0110) on the Schedule K-1 must not contain two (2) or more consecutive embedded spaces.

**240**            The City (Field #0100) on Form 1041, page 1 must be present.

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

**STATE:**

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

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

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

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

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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- 250**        The State Code (Field #0110) on Form 1041, page 1 must be valid or equal to ". ". It may not be blank.
- The State Code (Field #0120, #0190) on the Schedule K-1 must be valid or equal to ". ". It may not be blank.

**ZIP CODE:**

- 254**        The Zip Code (Field #0120) on Form 1041, page 1 must be equal to blanks if the State Code (Field #0110) is equal to ".b".
- The Zip Code (Field #0130) on the Schedule K-1 must be equal to blanks if the State Code (Field #0110) is equal to ".b".

- 256**        The Zip code (Field #0120) on Form 1041, page 1 must be numeric.
- The Zip Code (Field #0130, #0200) on the Schedule K-1 must be numeric.
- The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left justified and blank - filled). Spaces will be accepted only in the last seven characters.

**VALID FORMAT: nnnnnnnnnnnn  
                          nnnnnnnnnnbbb  
                          nnnnnbbbbbbb**

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

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



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- 270**            If significant, money amount fields must be numeric. Refer to the record layout for specific field numbers.
  
- 272**            All money amount fields marked with 3 asterisks (\*\*\*) on the record layouts (Field Description) must be numeric and contain only positive money amounts.

**FORMS/SCHEDULES      FIELD NUMBERS**

<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, 1530, 1580, 1820, 1850, 1960, 1970, 2120
<b>Schedule D</b>	0780, 1600-1625, 1760
<b>Schedule E</b>	0930, 0940, 0950, 0970, 1770, 2020
<b>Schedule K-1</b>	0210, 0220, 0480
<b>Form 4684</b>	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820, 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140
<b>Form 4797</b>	1250
<b>Form 6198</b>	0100, 0350
<b>Form 8582</b>	0030, 0040, 0070, 0080
<b>Form 8801</b>	0040

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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**STATEMENT RECORDS AND STATEMENT FIELDS:**

- 274**        If a Statement Record is present there must be a corresponding "STM nn" reference.
- 276**        If a statement reference is used there must be a corresponding statement record.
- 278**        Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order)**
- 282**        A field marked with an "@" or a "\*" must be equal to "STM nn" (nn = 01 - 99), blanks or literal as stated in the record layouts.
- 284**        The page number (Field #0002) on the Statement Record must be equal to "PG01" - "PG04". **(Exception for Schedule D, Schedule J and Schedule K-1)**
- 286**        The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
- 288**        The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with 01 and incremented by one but not exceed 50.
- 290**        A significant entry in a statement field must be left-justified.
- 296**        A Statement number must be valid:
- Schedule D.....STM 97**  
**Schedule J.....STM 98**  
**Schedule K-1...STM 99**
- 298**        Duplicate Statement Records are not allowed.
- 300**        Duplicate statement references are not allowed.

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0610 (If "X")	0620
0630 (If "X")	0640

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0190	0200
0260 (If "X")	0250

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0152 (If "X")	0146
0278 (If "X")	0274
0302 (If "X")	0299

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0090	0100
0160 (If "X")	0165

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

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0720	0730
------	------

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0190 (If AX@)	0200
0550	0540
0695 (If "X")	0690
1390 (If "X")	1380
1455 (If "X")	1458

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0140	0150
0170	0180
0310	0320
0340	0350
0480	0490
0510	0520
1020	1030
1050	1055
1080	1085

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0360 (If AX@)	0370
---------------	------

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

<b>SIGNIFICANT ENTRY (FIELD NUMBER)</b>	<b>CORRESPONDING STM REFERENCE (FIELD NUMBER)</b>
---	---

0220 (If "X")	0225
---------------	------

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

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

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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<b>320</b>	<b>Validation Criteria Removed.</b>
<b>321</b>	<b>Validation Criteria Removed.</b>
<b>322</b>	The following fields are designated as "X" or blank fields and must contain either an "X" or a blank.
<b>Form 1041</b>	0025, 0130-0160, 0190, 0210, 0220, 0250, 0260, 0280-0300, 0303, 0305, 0410, 0660, 0695, 0840, 1190, 1200, 1270, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505
<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, 1030, 1050, 1060, 1170, 1190, 1200, 1310, 1330, 1340, 1450, 1470, 1480, 1590, 1610, 1620
<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>	0060
<b>Form 1116</b>	0020-0095, 0650, 0660
<b>Form 2210</b>	0012-0016, 0019
<b>Form 2210F</b>	0013, 0016
<b>Form 2439</b>	0010, 0020
<b>Form 3468</b>	0020
<b>Form 4136</b>	0152, 0278, 0302
<b>Form 4562</b>	0185, 0810-0825, 1390-1765, 1770-1815

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<b>REJECT CODE</b>	<b>VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)</b>
<b>322</b>	<b>Form 4835</b> 0030, 0035, 0160, 0640, 0650  <b>Form 4970</b> 0070, 0080  <b>Form 4972</b> 0024-0202  <b>Form 6198</b> 0220, 0230, 0250, 0260, 0290, 0300  <b>Form 6252</b> 0050, 0055, 0060, 0300, 0305, 0310, 0330, 0340, 0350, 0360  <b>Form 8582-CR</b> 0470  <b>Form 8824</b> 0080, 0090, 0100, 0185, 0195, 0200-0220  <b>Summary</b> 0070
<b>324</b>	A Summary Record must be present with every return.
<b>328</b>	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.
<b>330</b>	If the total number of Schedule C records on the Summary Record (Field #0364 and #0366) is not equal to the IRS count of Schedule C records within the return.
<b>331</b>	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.
<b>332</b>	If the total number of Schedule D records on the Summary Record (Field #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.
<b>334</b>	If the count for Schedule H (Form 1040), Page 1 on the Summary Record (Field #0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.

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- 335**        If the count for Schedule H (Form 1040), Page 2 on the Summary Record (Field #0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.
  
  - 336**        If the total number of Schedule E records on the Summary Record (Field #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.
  
  - 338**        If the total number of Schedule F records on the Summary Record (Field #0386 and #0387) is not equal to the IRS count of Schedule F records within the return.
  
  - 340**        If the total number of Schedule J records on the Summary Record (Field #0390 and #0395) is not equal to the IRS count of Schedule J records within the return.
  
  - 342**        If the total number of Statements on the Summary Record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Schedules D, J and K-1 Statement Records).
  
  - 344**        If the total number of Schedule K-1 records on the Summary Record (Field #0430) is not equal to the IRS count of Schedule K-1 records within the return.
  
  - 346**        If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field #0410) is not equal to the IRS count of STM 97 records within the return.
  
  - 348**        If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.
  
  - 350**        If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.
  
  - 352**        If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.



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- 354**        If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.
  
- 356**        If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.
  
- 358**        If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.
  
- 360**        If the count for Form 2210, Page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.
  
- 362**        If the count for Form 2210-F, Page 1 on the Summary Record (Field #0194) is not equal to the IRS count for Form 2210-F records within the return.
  
- 363**        If the count for Form 2439, Page 1 on the Summary Record (Field #0196) is not equal to the IRS count for Form 2439, Page 1 records within the return.
  
- 364**        If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3468, Page 1 records within the return.
  
- 365**        If the count for Form 4255, Page 1 on the Summary Record (Field #0210) is not equal to the IRS count for Form 4255 records within the return.
  
- 366**        If the count for Form 4562, Page 1 on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1 records within the return.
  
- 368**        If the count for Form 4562, Page 2 on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2 records within the return.
  
- 370**        If the count for Form 4684, Page 1 on the Summary Record (Field #0240) is not equal to the IRS count for Form 4684, Page 1 records within the return.
  
- 372**        If the count for Form 4684, Page 2 on the Summary Record (Field #0250) is not equal to the IRS count for Form 4684, Page 2 records within the return.
  
- 374**        If the count for Form 4797, Page 1 on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1 records within the return.

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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- 376**        If the count for Form 4797, Page 2 on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.
- 377**        If the count for Form 4835, Page 1 on the Summary Record (Field #0275) is not equal to the IRS count for Form 4835, Page 1 records within the return.
- 378**        If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
- 380**        If the count for Form 6198, Page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, Page 1 records within the return.
- 381**        If the count for Form 6252, Page 1 on the Summary Record (Field #0295) is not equal to the IRS count for Form 6252, Page 1 records within the return.
- 382**        If the count for Form 8271, Page 1 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8271, Page 1 records within the return.
- 384**        If the count for Form 4136, Page 1 on the Summary Record (Field #0204) is not equal to the IRS count for Form 4136, Page 1 records within the return.
- 385**        If the count for Form 4136, Page 2 on the Summary Record (Field #0206) is not equal to the IRS count for Form 4136, Page 2 records within the return.
- 386**        If the count for Form 8582, Page 1 on the Summary Record (Field #0310) is not equal to the IRS count for Form 8582, Page 1 records within the return.
- 387**        If the count for Form 4970, Page 1 on the Summary Record (Field #0282) is not equal to the IRS count for Form 4970, Page 1 records within the return.
- 388**        If the count for Form 4972, Page 1 on the Summary Record (Field #0284) is not equal to the IRS count for Form 4972, Page 1 records within the return.
- 390**        If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count for Form 8582-CR, Page 1 records within the return.
- 391**        If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count for Form 8582-CR, Page 2 records within the return.

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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- 392**        If the count for Form 8801, Page 1 on the Summary Record (Field #0340) is not equal to the IRS count for Form 8801, Page 1 records within the return.
  
  - 393**        If the count for Form 8801, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8801, Page 2 records within the return.
  
  - 394**        If the count for Form 8824, Page 1 on the Summary Record (Field #0350) is not equal to the IRS count for Form 8824, Page 1 records within the return.
  
  - 396**        If the count for Form 8824, Page 2 on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2 records within the return.
  
  - 398**        If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829 records within the return.
  
  - 584**        If Form 6252 is present and Field #0055 (Property Sold to Related Party – No Box) equals "X", Field #0060 (Market Security – Yes Box) and Field #0065 (Market Security – No Box) must both be blank.
  
  - 602**        At least one of the following fields (Field #'s 0130, 0140, 0150, 0160 or 0190) on Form 1041 Page 1 must equal "X".
  
  - 604**        If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to AX@ then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and Field #0160 (Grantor Type Trust) must be equal to spaces.
  
  - 608**        If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) must be equal to blanks.
  
  - 612**        If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) must be equal to blanks.
  
  - 613**        If Form 3468 is present and Field #0020 equals "X", then either Field #0040, or Field #0060 or Field #0080 must be significant and Field #0025 must equal "STMbnn".
  
  - 614**        If Form 3468 is present and either Field #0040, or Field #0060 or Field #0080 is significant, then Field #0025 must equal "STMbnn".

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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- 615**        If Form 3468 is present and all of the following fields; #(s)0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, and 0130 are blank, then Field #0140 must equal "TRAbSEC", and Field #0150 and Field #0160 must contain data and Field #0165 must equal "STMbnn".
  
  - 616**        If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X" then Field #0130 (Decedent Estate) must be equal to blanks.
  
  - 617**        If Form 3468 is present and Field #0180 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
  
  - 618**        If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2000 Estimated Tax) must be zero or less.
  
  - 619**        If Form 3468 is present and Field #0330 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
  
  - 620**        If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero then Schedule D must be present.
  
  - 621**        If Form 3468 is present and Field #0380 (Investment Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "3468" and Field #1290 must be significant.
  
  - 632**        If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D Page 2, Field #1760 (Net Loss From Line 16 or \$3000).
  
  - 634**        If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss).
  
  - 636**        If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
  
  - 638**        If Form 1041 Page 1, Field #0370 (Ordinary Gain or Loss) is significant then Form 4797 must be present.

**REJECT      VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL  
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- 640**        If Form 1041 Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.
  
  - 642**        If Form 1041 Page 1, Field #0450 (Charitable Deductions) is significant then Field #1000 (Charitable Deduction) on Form 1041 Page 2 must be equal to Field #0450.
  
  - 648**        If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041 Page 1 contains a significant entry then Field #0510 (Total) must be significant.
  
  - 652**        If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
  
  - 654**        If Form 1041 Page 1, Field #0530 (Income Distribution Deduction) is significant then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
  
  - 658**        If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
  
  - 660**        If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
  
  - 662**        If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
  
  - 664**        If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.
  
  - 666**        If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks.
  
  - 668**        If Form 1041 Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals AX@, then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.

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- 670**        If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.
- 672**        If Form 1041 Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041 Page 2.
- 674**        If Form 1041 Page 1, Field #0620 (2000 Estimated Tax Payments and Amount From 1999) is significant then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.
- 675**        If Form 1041 Page 1, Field #0680 (Taxes Paid Amount) is significant, then Field #0660 (Tax Paid With Extension of Time to File Form 8736 Box) must equal "X".
- 676**        If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041 Page 1 and either Field #0100 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
- 677**        If Form 1041 Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.
- 680**        If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041 Page 1 contains a significant entry then Total Payments (Field #0750) must be significant.
- 684**        If Form 1041 Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.
- 686**        If Form 1041 Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.
- 690**        If Form 1041 Page 1, Field #0810 (Amount Refunded) is \$1,000,000 or greater.
- 692**        If Form 1041 Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer's Firm EIN).

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- 695**        If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.
  
  - 696**        If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.
  
  - 700**        If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.
  
  - 702**        If Form 1041 Page 2, Field #1040 (Amount From Schedule A) is numeric and greater than zero then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
  
  - 704**        If Schedule J Page 1 (Form 1041) is present then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041 Page 2 if Field #1090 is significant.
  
  - 706**        If Form 1041 Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
  
  - 708**        If Schedule J Page 1 (Form 1041) is present then Field #0040 (Income Required Schedule B) must be equal to Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) if Field #1120 is significant.
  
  - 710**        If Schedule J Page 1 (Form 1041) is present then Field #0020 (Amounts Required Schedule B) must equal Form 1041 Page 2, Field #1130 (Other Amounts Paid/Credited).
  
  - 712**        If Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant then Field #1140 (Total Distributions) must also be significant.
  
  - 714**        If Form 1041 Page 2, Field #1240 (Foreign Tax Credit) is significant then Form 1116 must be present and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.

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- 716**        If Form 1041 Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.
- 718**        If Form 1041 Page 2, Field #1290 (General Business Credit) is greater than zeros then Form 3468 Page 1, Field #0380 (Investment Credit Allowed for Current Year) must be equal to Field #1290.
- 720**        If Form 1041 Page 2, Field #1300 (Credit for Prior Year) is significant then Form 8801 must be present.
- 722**        If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry then Field #1310 (Total Credits) must be significant.
- 726**        If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
- 728**        Form 1041 Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Form 1041 Page 4, Field #2170 (Schedule I, Alternative Minimum Tax).
- 729**        If Form 1041 Page 2, Field #1367 contains the literal "SECTION453A(C) INTEREST", then Form 1041 Page 2, Field #1366 (Computation Schedule) must equal "STMbNN".
- 730**        If any one of the following fields (Field #1320, Line 1d Minus Line 3, or Field #1350, Recapture Taxes) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.
- 734**        If Form 1041 Page 1, Field #0220 (Final Return Box) is spaces and Schedule D Page 2, Field #1760 (Net Loss From Line 16 or \$3000) is greater than \$3,000.
- 738**        If Form 4684 Page 2, Field #1210 (Loss on Line 37 is Equal to or Less than Gain on Line 36) is greater than zero then Form 4797 Page 1, Field #0600 (Gain Form 4684 Line 39) must be equal to Field #1210.



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- 740**        If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).
  
  - 744**        Form 1041 Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.
  
  - 748**        Form 1041 Page 2, Field #0925 (Tax Period) must equal Form 1041 Page 1, Field #0005 (Tax Period).
  
  - 750**        Form 1041 Page 1, Field #0600 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.
  
  - 752**        Form 1041 Page 2, Field #1280 (Form Specify) must be equal to the literal "3468" if significant.
  
  - 754**        If Form 1041 Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, and Form 4972 is not present, Field #1220 (Other Tax Description) must equal "FORM8621ONLY".
  
  - 755**        Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal AX@.  
Both must not equal AX@.
  
  - 756**        If Form 1041 Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.
  
  - 758**        If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.
  
  - 759**        If Schedule F (Form 1040) is present and Field #0950 is significant then Field #0300 must be equal to Field #0950.
  
  - 760**        If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
  
  - 762**        If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.

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- 764**        If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
  
- 766**        If Schedule D Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
  
- 768**        If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
  
- 770**        If Form 1041 Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
  
- 772**        If Schedule D Page 2, Field #1790 (Amount From Form 4952, Line 4e) is significant, then Form 4952 must be present and Field #0090 (Line 4c Investment Income) Form 4952 must be significant.
  
- 776**        If Form 1041 Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
  
- 778**        If Schedule C Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
  
- 780**        Form 1041 Page 1, Field #0535 (Section 642i Number of Gravesites) must be numeric or blank.
  
- 782**        If Schedule C Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C Page 2, Field 1010 (Total Other Expenses) must also be significant.
  
- 784**        If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) or Form 4835, Field #0650 (Some Investment is Not at Risk) is equal to AX@, then Form 6198 must be present.

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- 786**        If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.
- 788**        If Form 4684 is present and Field #1040 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.
- 790**        If Form 4797 and Form 6252 are present and Form 4797, Field #2370 (Columns A Through D) is significant, then Form 4797, Field #1270 (Net Gain From Line 31) and Form 6252, Field #0140 (Income Recapture F4797) must also be significant.
- 792**        If Form 6252 is present and **either** Field #0280 (Line 24 Minus Line 25) **or** Field #0450 (Line 35 Minus Line 36) is significant, then **either** Schedule D **or** Form 4797 must be present.
- 794**        If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 (Ordinary Gain From Installment Sales) must be significant.
- 795**        If Form 1041 Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal AX@.
- 796**        If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.
- 797**        Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).
- 798**        If Form 8824 is present and Field #(s)0020 through #0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain Statement) must equal ASTMbnn@.
- 799**        If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal ASTMbnn@.

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- 800**        If Schedule H (Form 1040) Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over \$1000 Paid Quarterly – No Box) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
  
  - 801**        If Schedule H (Form 1040) Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
  
  - 802**        Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1100 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over \$1100 Paid Yearly – No Box) cannot both equal “X”.
  
  - 803**        Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1100 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over \$1100 Paid Yearly – No Box) cannot both equal blank.
  
  - 804**        Schedule H (Form 1040) Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard state abbreviation.
  
  - 805**        Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal “X”.
  
  - 806**        Schedule H (Form 1041) Page 1, Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
  
  - 807**        Schedule H (Form 1041) Page 1, Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
  
  - 808**        If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1100 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all equal “X”, then Schedule H (Form 1040) Page 2 must be present.

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- 809**        If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1100 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) all equal “X”, then Schedule H cannot be filed.
  
  - 810**        If Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.
  
  - 811**        If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1100 Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld – Yes Box) both equal “X”, then Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) both must be blank.
  
  - 812**        If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over #1100 Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than \$1100.
  
  - 813**        If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1100 Paid Yearly – Yes Box) equals “X”, then Field #0050 (Federal Income Tax Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all must be blank.
  
  - 814**        If Schedule H (Form 1040) Page 2 is present, then Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) cannot equal “X”.
  
  - 815**        If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over \$1000 Paid Quarterly - Yes Box) cannot equal "X".
  
  - 816**        Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).
  
  - 817**        If Schedule H (Form 1040), Page 2 is present, then Field 0520 (Total Taxes from Line 8) must equal Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments).

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

- =====
- 818**        If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.
  
  - 820**        If Form 1116 is present either Field #0020, #0030, #0040, #0050, #0060, #0070, #0080, #0085, #0090 or #0095 must equal "X". More than one may not equal "X" on any individual Form 1116.
  
  - 821**        If Form 1116 is present either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal "X". Both may not equal "X" on any individual Form 1116.
  
  - 825**        If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.
  
  - 826**        If Form 2439, Field #0200 (28% Rate Gain) is significant, then Schedule D, Field #1585 (Long Term 28% Rate Capital Gain or Loss), must also be significant.
  
  - 827**        If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.
  
  - 835**        If Form 4136 Page 2, Field #0450 (Total Income Tax Credit Amount) is significant, then Form 1041 Page 1, Field #0720 (Form 4136 Amount) and Field #0740 (Total) must be significant.
  
  - 836**        If Form 4136 Page 1, Field #0050 (Nontaxable Use of Gasoline Credit Amount) is significant, then either Form 4136 Page 1, Field #0010, or Field #0020, or Field #0039, or Field #0049 must also be significant.
  
  - 837**        If Form 4136 Page 1, Field #0120 (Nontaxable Use of Gasohol Credit Amount) is significant, then either Form 4136 Page 1, Field #0070, or Field #0090, or Field #0110, must also be significant.
  
  - 838**        If Form 4136 Page 1, Field #0144 (Nontaxable Use of Aviation Gas Tax Credit Amount) is significant, then either Form 4136 Page 1, Field #0126, or Field #0138, or Field #0143 must also be significant.

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

- =====
- 839**        If Form 4136 Page 1, Field #0178 (Nontaxable Use of diesel Fuel/Kerosene Credit Amount) is significant, then either Form 4136 Page 1, Field #0162, or Field #0174 must also be significant.
  
  - 840**        If Form 4136 Page 1, Field #0188 (Nontaxable Train Use Credit Amount) is significant, then Form 4136 Page 1, Field #0186 (Diesel Fuel/Kerosene Train Use Gallons) must be significant.
  
  - 841**        If Form 4136 Page 1, Field #0202 (Certain Intercity and Local Bus Use Credit Amount) is significant, then Form 4136 Page 1, Field #0196 (Certain Intercity and Local Bus Use Gallons) must be significant.
  
  - 842**        If Form 4136 Page 1, Field #0248 (Nontaxable Use of Aviation Fuel Tax Credit Amount) is significant, then either Form 4136 Page 1, Field #0208, or Field #0218, or Field #0242 must also be significant.
  
  - 843**        If Form 4136 Page 2, Field #0294 (Vendors of Undyed Diesel Credit Amount) is significant, then either Form 4136 Page 2, Field #0286, or Field #0292 must also be significant.
  
  - 844**        If Form 4136 Page 2, Field #0329 (Vendors of Undyed Kersoene Credit Amount) is significant, then either Form 4136 Page 2, Field #0309, or Field #0314, or Field #0322 must also be significant.
  
  - 845**        If Form 4136 Page 2, Field #0346 (Use of LPG in Certain Buses Credit Amount) is significant, then either Form 4136 Page 2, Field # 0336, or Field #0342 must also be significant.
  
  - 846**        If Form 4136 Page 2, Field #0390 (Gasohol Blenders Tax Credit Amount) is significant, then either Form 4136 Page 2, Field #0360, or Field #0363, or Field #0370, or Field #0373, or Field #0380 or Field #0383 must also be significant.
  
  - 847**        If Form 4136 Page 2, Field #0278 (Undyed Diesel Fuel Box) equals "X", then Field #0274 (Undyed Diesel Fuel Explanation) must equal "STMbnn" and Field #0272 (Undyed Diesel Fuel UV Registration Number) must be significant.
  
  - 848**        If Form 4136 Page 2, Field #0302 (Vendors of Undyed Kerosene Box) equals "X", then Field #0299 (Vendors of Undyed Kerosene Explanation) must equal "STMbnn" and either Field #0297 or Field #0298 must be significant.

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

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- 849**        If Form 4136 Page 1, Field #0039 (Nontaxable Use of Gasoline Gallons - 1) is significant, then Field #0031 (Nontaxable Use of Gasoline Type - 1) must also be significant.
  
- 850**        If Form 4136 Page 1, Field #0049 (Nontaxable Use of Gasoline Gallons - 2) is significant, then Field #0041 (Nontaxable use of Gasoline Type - 2) must also be significant.
  
- 851**        If Form 4136 Page 1, Field #0070 (Gasohol 10% Alcohol Gallons) is significant, then Field #0060 (Gasohol 10% Alcohol Type) must also be significant.
  
- 852**        If Form 4136 Page 1, Field #0090 (Gasohol 7.7% Alcohol Gallons) is significant, then Field #0080 (Gasohol 7.7% Alcohol Type) must also be significant.
  
- 853**        If Form 4136 Page 1, Field #0110 (Gasohol 5.7% Alcohol Gallons) is significant, then Field #0100 (Gasohol 5.7% Alcohol Type) must also be significant.
  
- 854**        If Form 4136 Page 1, Field #0138 (Nontaxable Use of Aviation Gasoline Gallons - 1) is significant, then Field #0132 (Nontaxable Use of Aviation Gasoline Type - 1) must also be significant.
  
- 855**        If Form 4136 Page 1, Field #0143 (Nontaxable Use of Aviation Gasoline Gallons - 2) is significant, then Field #0139 (Nontaxable Use of Aviation Gasoline Type - 2) must also be significant.
  
- 856**        If Form 4136 Page 1, Field #0162 (Nontaxable Use of Diesel Fuel Gallons) is significant, then Field #0156 (Nontaxable Use of Diesel Fuel Type) must also be significant.
  
- 857**        If Form 4136 Page 1, Field #0174 (Nontaxable Use of Diesel Kerosene Gallons) is significant, then Field #0166 (Nontaxable Use of Diesel Kerosene Type) must also be significant.
  
- 858**        If Form 4136 Page 1, Field 0218 (Nontaxable Use of Aviation Fuel Gallons - 1) is significant, then Field #0212 (Nontaxable Use of Aviation Fuel Type - 1) must also be significant.
  
- 859**        If Form 4136 Page 1, Field 0242 (Nontaxable Use of Aviation Fuel Gallons - 2) is significant, then Field #0232 (Nontaxable Use of Aviation Fuel Type - 2) must also be significant.



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

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- 860**      If Form 4136 Page 2, Field #0272 (Undyed Diesel Fuel UV Registration Number) is significant, and Field #0278 (Undyed Diesel Fuel Box) is equal to "X", then either Field #0286 or Field #0292 must be significant.
- 861**      If either Form 4136, Page 2, Field #0297 (Undyed Kerosene UV Registration Number) or Field #0298 (Undyed Kerosene UP Registration Number) is significant and Field #0302 (Undyed Kerosene Box) is equal to "X", then either Field #0309 or Field #0314 or Field #0322 must be significant.
- 865**      If Form 4970, Field #0110 (Prior Years Distribution Amount) is significant, then Schedule J Page 2, Form 1041, Field #1750 (Total - Add Lines 32-36) must also be significant.
- 866**      If Form 4970, Field #0140 (Tax on Trust Amount From Line 3) is significant, then Schedule J Page 2, Form 1041, Field #1760 (Total - Add Lines 32-36) must also be significant.
- 867**      If Form 4970, Field #0160 (Tax Exempt Interest) is significant, then Schedule J Page 2, Form 1041, Field #1770 (Total - Add Lines 32-36) must also be significant.
- 868**      If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "From Form 4970" and Field #1368 and Field #1370 must be significant.
- 870**      If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041 Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.
- 871**      If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.
- 872**      If Form 4972 is present, Field #0024 (Distribution of Qualified Plan No Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".
- 873**      If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".

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

- =====
- 874**        If Form 4972 is present either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.
  
  - 875**        If Form 4972 is present either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".
  
  - 876**        If Form 4972 is present either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".
  
  - 999**        Exceeded maximum number of errors (96).

## SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

### LINE FROM FORM 1041

<u>Field</u>	<u>Title</u>	<u>Ln#</u>	=	<u>Form/Sch</u>	<u>Field</u>	<u>Title</u>	<u>Ln#</u>
0370	Ord Gain or Loss	7	=	Form 4797	1340	Combine Lines 10-17	PT II 18
0450	Charitable Deductions	13	=	Sch A	1000	Total Deductions	A-7
0530	Inc Dis Ded (Note: This is true only when Field 025 is significant.)	18	=	Sch B	1180	Inc Dis Ded	B-15
0590	Total Tax	23	=	Sch G	1370	Total Tax (lines 4 - 6)	7
0620	Payments	24a	=	Form 1041	0640	Subtract line 24b from 24a	24c
1030	Net Gain  (Note: This is true only if Field 1030 is positive.)	B3	=	Sch D	1710	Net Gain	PT III 16(1)
1090	Distributable Net Income	B7	=	Sch J	0030	Amt from Sch B line 7	PT I 2
1120	Income to be Distributed Currently	B9	=	Sch J	0040	Amt from Sch B line 9	PT I 3
1130	Other Amt Paid/Cred	B10	=	Sch J	0020	Amt from Sch B line 10	PT I 1
1225	Alternative Minimum Tax	G1c	=	Sch I	2170	Alternative Min Tax	PT III 42
1290	General Business Cred	G2c	=	Form 3468	0380	Investment Credit Allowed for Current Year	PT II 16

## SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

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

### LINE FROM FORM 4684

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

## SECTION 8 VALIDATION - SPECIFIC TYPES OF FIELDS

.01 FIELDS WHICH MAY CONTAIN 'STM nn':

The following fields are asterisked "\*" in Section 9 Record Layouts to indicate that they may contain the literal "STMbnn".

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

**.01 FIELDS WHICH MAY CONTAIN 'STM nn': (CONT'D)**

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

**.01 FIELDS WHICH MAY CONTAIN 'STM nn': (CONT'D)**

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

**.02 FIELDS WHICH MUST CONTAIN 'STM nn':**

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

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

**.02 FIELDS WHICH MUST CONTAIN 'STM nn': (CONT=D)**

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

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

**.02 FIELDS WHICH MUST CONTAIN 'STM nn': (CONT=D)**

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

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

**.03 FIELDS WHICH CONTAIN POSITIVE ENTRIES:**

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

# **RECORD LAYOUTS**

## SECTION 9 .00 ENTITY RECORD

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

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

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

### TRANSMISSION RECORD

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

## ENTITY RECORD

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

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

## RECAP RECORD

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



## **SECTION 9 .005 REMITTANCE REGISTER**

Form 1041 Payments - Regular

### Electronic Remittance Register

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

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

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

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

Transmittal record (This record identifies the transmitter).

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

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

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

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

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

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

## Trans Record

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

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

0050	Payment Code	1	71	Value = "1"
0055	File ID	12	72 - 83	Blanks
0060	Filler	4	84 - 87	Blanks
0065	Record Terminus Character	1	88	"#"

## Remittance Record

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

## Recap Record

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

SECTION 9.01 TRANSMISSION (TRANS) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0202
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"TRANSb"
0010	FILLER		11	15 -	25	BLANK
0020	TRANSMITTER'S EIN		9	26 -	34	N nnnnnnnnn
0030	DATA FIELD INDICATOR		1	35 -	35	"V" OR "F"
0040	TRANSMITTER'S NAME		35	36 -	70	A/N
0050	LOCATION CODE (MUST BE ENTERED OR TRANSMISSION WILL BE REJECTED)		1	71 -	71	N "1" = DOMESTIC RETURNS, THE VIRGIN ISLANDS AND OTHER U.S. TERRITORIES, FPO AND APO ADDRESSES (EXCEPT PUERTO RICO) "2" = PUERTO RICO RETURNS "3" = FOREIGN RETURNS
0060	TRANSMISSION DATE		8	72 -	79	N FORMAT: MMDDYYYY
0070	ELECTRONIC TRANSMITTER'S IDENTIFICATION NUMBER PLUS FILER'S USER CODE (MUST BE ENTERED, MUST BE THE SAME AS ETIN ON RECAP RECORD)		8	80 -	87	NNNNNNnn NNNNNN = ETIN ** nn = TRANSMITTER'S USER CODE; MAY BE ZERO FILLED
	** NOTE:					"nn" VALUE ASSIGNED BY TRANSMITTER TO IDENTIFY BRANCH, OFFICE WITH THE SAME ETIN, EIN AND TRANSMISSION DATE.
0080	JULIAN DATE OF TRANSMISSION		3	88 -	90	N
0090	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY IN (080)		2	91 -	92	N
	NOTE:					Sequence number must be unique for every transmission.
0100	FILER IDENTIFICATION		6	93 -	98	A/N or Blank
0110	PAPER CHECK INDICATOR (FOR BALANCE DUE RETURNS WITH REMITTANCE REGISTER AND PAPER CHECKS ATTACHED).		1	99 -	99	"1" OR BLANK 1 = BALANCE DUE PAYMENT ATTACHED
0120	RETURN FORM TYPE		6	100 -	105	"1041bb" LEFT JUSTIFIED
0130	TRANSMITTER'S ADDRESS		35	106 -	140	A/N
0140	TRANSMITTER'S CITY		22	141 -	162	A/N
0150	TRANSMITTER'S STATE		2	163 -	164	A/N

SECTION 9.01 TRANSMISSION (TRANS) RECORD

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

For calendar year 2000 or fiscal year beginning , 2000, and ending , 20 OMB No. 1545-0092

A Type of entity: Decedent's estate, Simple trust, Complex trust, Grantor type trust, Bankruptcy estate-Ch. 7, Bankruptcy estate-Ch. 11, Pooled income fund. B Number of Schedules K-1 attached. C Employer identification number. D Date entity created. E Nonexempt charitable and split-interest trusts.

F Check applicable boxes: Initial return, Final return, Amended return, Change in fiduciary's name, Change in fiduciary's address. G Pooled mortgage account: Bought, Sold, Date.

Income section table with rows 1-9: Interest income, Ordinary dividends, Business income or (loss), Capital gain or (loss), Rents, royalties, partnerships, other estates and trusts, etc., Farm income or (loss), Ordinary gain or (loss), Other income, Total income.

Deductions section table with rows 10-21: Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney, accountant, and return preparer fees, Other deductions, Total, Adjusted total income or (loss), Income distribution deduction, Estate tax deduction, Exemption, Total deductions.

Tax and Payments section table with rows 22-29: Taxable income, Total tax, Payments (a-e), Total payments, Estimated tax penalty, Tax due, Overpayment, Amount of line 28 to be.

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of fiduciary or officer representing fiduciary, Date, EIN of fiduciary if a financial institution.

Paid Preparer's Use Only Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN.

Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

**Schedule A Charitable Deduction.** Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 15)	1		
2	Tax-exempt income allocable to charitable contributions (see page 16 of the instructions)	2		
3	Subtract line 2 from line 1	3		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4		
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 16 of the instructions)	6		
7	<b>Charitable deduction.</b> Subtract line 6 from 5. Enter here and on page 1, line 13	7		

**Schedule B Income Distribution Deduction**

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

**Schedule G Tax Computation** (see page 17 of the instructions)

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

**Other Information**

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



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

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

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

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

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

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

**Part III—Alternative Minimum Tax**

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

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

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

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



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	1001
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"RETbbb"
0001 TYPE		6	15 -	20	"1041bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 TAX PERIOD		6	36 -	41	N FORMAT: YYYYMM
0006 FILLER		1	42 -	42	BLANK
0007 FORM 8453-F INDICATOR		2	43 -	44	N "00" OR "01"
<p>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.</p>					
0010 FISCAL YEAR BEGINNING		8	45 -	52	FORMAT: MMDDYYYY OR BLANK
0020 FISCAL YEAR ENDING		8	53 -	60	FORMAT: MMDDYYYY OR BLANK
0025 SECTION 642i		1	61 -	61	"X" OR BLANK
0030 NAME CONTROL		4	62 -	65	A/N
0040 EMPLOYER IDENTIFICATION NUMBER	C	9	66 -	74	N
0050 DATE ENTITY CREATED	D	8	75 -	82	FORMAT: MMDDYYYY
0060 ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83 -	117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
*0070 GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118 -	152	A/N OR "STMbnn" OR BLANK
0080 FIDUCIARY NAME LINE		35	153 -	187	A/N
0090 STREET ADDRESS		35	188 -	222	A/N
0100 CITY or TOWN		22	223 -	244	A/N
0110 STATE		2	245 -	246	A/N

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	321 -	332	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	333 -	344	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	345 -	356	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	357 -	368	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	369 -	380	N
0375	FORM 4684	7	9	381 -	389	"FORM 4684" OR BLANK
*0380	SOURCE OF OTHER INCOME	8	30	390 -	419	A/N OR "STMbnn" OR BLANK
0390	OTHER INCOME	8	12	420 -	431	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	432 -	443	N
0410	FORM 4952 ATTACHED	10	1	444 -	444	"X" OR BLANK
0420	INTEREST	10	12	445 -	456	N ***
0430	TAXES	11	12	457 -	468	N ***
0440	FIDUCIARY FEES	12	12	469 -	480	N ***
0450	CHARITABLE DEDUCTIONS	13	12	481 -	492	N ***
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	493 -	504	N ***
*0470	NATURE OF OTHER DEDUCTIONS	15	6	505 -	510	"STMbnn" OR "SCHK-1" OR BLANK
<p>NOTE: NON-TAXABLE GRANTOR TRUST MAY USE THIS STATEMENT TO PROVIDE INFORMATION AS AN ATTACHMENT TO THE RETURN. IF THE SPACE PROVIDED IN THIS FIELD IS NOT SUFFICIENT, PLEASE USE THE SCHEDULE K-1 RECORD TO COMPLY WITH THE NECESSARY INFORMATION REQUIRED BY FIELD #470. IF THE SCHEDULE K-1 IS USED, STATEMENT FOR FIELD #470 MUST SAY: "SCHK-1".</p>						
0480	OTHER DEDUCTIONS	15a	12	511 -	522	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	523 -	534	N ***
0510	TOTAL (LINES 10 - 15b)	16	12	535 -	546	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	547 -	558	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	559 -	570	N

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

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0800	29a	12	821	-	832	N ***
0810	29b	12	833	-	844	N ***
0820		9	845	-	853	N OR BLANK (TAXABLE TRUSTS ONLY)
TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT FILE FROM 1041ES ON MAGNETIC TAPE						
*0830		35	854	-	888	A/N OR "STMBnn" OR BLANK
0840		1	889	-	889	"X" OR BLANK
0850		9	890	-	898	A/N OR BLANK
+0860		27	899	-	925	A/N OR BLANK
0870		9	926	-	934	N OR BLANK
+0880		39	935	-	973	A/N OR BLANK
0890		10	974	-	983	N OR BLANK
0900		17	984	-	1000	A/N OR BLANK
		1	1001	-	1001	"#"

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



FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207	- 218	N
*1100	SEPARATE SHARE RULE	B-7	6	219	- 224	"STMbnn" OR BLANK
1110	ACCOUNTING INCOME	B-8	12	225	- 236	N
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237	- 248	N
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249	- 260	N
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261	- 272	N
1150	TAX EXEMPT INCOME	B-12	12	273	- 284	N
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285	- 296	N
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297	- 308	N
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309	- 320	N
1190	TAX RATE SCHEDULE	G-1a	1	321	- 321	"X" OR BLANK
1200	TAX SCHEDULE D	G-1a	1	322	- 322	"X" OR BLANK
1205	SCHEDULE D AMOUNT	G-1a	12	323	- 334	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	335	- 346	N
1220	OTHER TAX DESCRIPTION	G-1b	20	347	- 366	"FORM8621ONLYbbbbbb b" or BLANK
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	367	- 378	N***
1230	TOTAL TAX	G-1d	12	379	- 390	N
1240	CREDIT FORM 1116	G-2a	12	391	- 402	N ***
1243	NONCONVENTIONAL FUEL	G-2b	1	403	- 403	NO ENTRY
1246	FORM 8834	G-2b	1	404	- 404	NO ENTRY
1250	CREDIT FOR FUEL	G-2b	12	405	- 416	NO ENTRY
1260	GENERAL BUSINESS CHECK FORM 3800	G-2c	1	417	- 417	NO ENTRY
1270	GENERAL BUSINESS CHECK FORM (SPECIFY)	G-2c	1	418	- 418	"X" OR BLANK
1280	FORM (SPECIFY)	G-2c	4	419	- 422	"3468" OR BLANK
1290	GENERAL BUSINESS CREDIT	G-2c	12	423	- 434	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	435 - 446	N	
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	447 - 458	N	
1320	LINE 1c MINUS LINE 3	G-4	12	459 - 470	N	
1330	RECAPTURE TAXES FORM 4255	G-5	1	471 - 471	"X" OR BLANK	
1340	RECAPTURE TAXES FORM 8611	G-5	1	472 - 472	NO ENTRY	
1350	RECAPTURE TAXES	G-5	12	473 - 484	N	
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	485 - 496	N	
@1366	COMPUTATION SCHEDULE	G-7	6	497 - 502	"STMbnn" OR BLANK	
1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST LITERAL	G-7	22	503 - 524	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C)INTEREST"	
1368	TAX OR INTEREST DUE	G-7	12	525 - 536	N	
1370	TOTAL TAX (ADD LINES 4-6)	G-7	12	537 - 548	N ***	
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	549 - 554	"STMbnn" OR BLANK	
1390	TAX EXEMPT INCOME - YES BOX	1	1	555 - 555	"X" OR BLANK	
1395	TAX EXEMPT INCOME - NO BOX	1	1	556 - 556	"X" OR BLANK	
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	557 - 568	N	
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	569 - 569	"X" OR BLANK	
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	570 - 570	"X" OR BLANK	
1430	FOREIGN ACCOUNT - YES BOX	3	1	571 - 571	"X" OR BLANK	
1435	FOREIGN ACCOUNT NO BOX	3	1	572 - 572	"X" OR BLANK	
1440	NAME OF FOREIGN COUNTRY	3	33	573 - 605	A/N	
1450	FOREIGN TRUST - YES BOX	4	1	606 - 606	"X" OR BLANK	
1452	FOREIGN TRUST NO BOX	4	1	607 - 607	"X" OR BLANK	
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	608 - 608	"X" OR BLANK	
@1458	IF YES, REQUIRED ATTACHMENT	5	6	609 - 614	"STMbnn" OR BLANK	
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	615 - 615	"X" OR BLANK	
1470	COMPLEX TRUST	6	1	616 - 616	"X" OR BLANK	

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	----	----	----	-----
1660	ADJUSTMENT GAIN OR LOSS	PT I I4k	12	201 -	212	N
1670	CERTAIN LOSS LIMITATIONS	PT I I4l	12	213 -	224	N
1680	TAX SHELTER FARM ACTIVITIES	PT I I4m	12	225 -	236	N
1690	PASSIVE ACTIVITIES	PT I I4n	12	237 -	248	N
1700	BENEFICIARIES OF OTHER ESTATES OR TRUSTS	PT I I4o	12	249 -	260	N
1730	TAX-EXEMPT INTEREST FROM SPECIFIED BONDS	PT I I4p	12	261 -	272	N
1740	DEPLETION	PT I I4q	12	273 -	284	N
1760	ACCELERATED DEPRECIATION OF REAL PROPERTY IN SERVICE BEFORE 1987	PT I I4r	12	285 -	296	N
1770	ACCELERATED DEPRECIATION OF LEASED PERSONAL PROPERTY	PT I I4s	12	297 -	308	N
1780	INTANGIBLE DRILLING COSTS	PT I I4t	12	309 -	320	N
1790	RELATED ADJUSTMENTS	PT I I4u	12	321 -	332	N
1800	COMBINE LINES 4A THROUGH 4U	PT I I5	12	333 -	344	N
1810	ADD LINES 3 AND 5	PT I I6	12	345 -	356	N
1820	ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION	PT I I7	12	357 -	368	N ***
1840	ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME	PT I I8	12	369 -	380	N
1850	INCOME DISTRIBUTION DEDUCTION	PT I I9	12	381 -	392	N***
1860	ESTATE TAX DEDUCTION	PT I I10	12	393 -	404	N
1870	ADD LINES 9 THRU 10	PT I I11	12	405 -	416	N
1890	ESTATE'S OR TRUSTS'S SHARE OF ALTERNATIVE MINIMUM TAXABLE INCOME	PT I I12	12	417 -	428	N
1910	ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME	PT II I13	12	429 -	440	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0429
	START RECORD SENTINEL		4	5 -	8	*****
2051	RECORD ID		6	9 -	14	"RETbbb"
2052	TYPE		6	15 -	20	"1041bb"
2053	PAGE NUMBER		5	21 -	25	"PG04b"
2054	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
2055	FILLER		1	35 -	35	BLANK
2056	TAX PERIOD		6	36 -	41	FORMAT: YYYYMM
2057	FILLER		1	42 -	42	BLANK
2058	FORM 8453-F INDICATOR		2	43 -	44	"00" OR "01"
2060	ALTERNATIVE MINIMUM TAXABLE INCOME (ENTER AMT FROM L12)	PT III I29	12	45 -	56	N
2070	LINE 29 MINUS LINE 30	PT III I31	12	57 -	68	N
2080	MULTIPLY LINE 31 BY 25% (.25)	PT III I32	12	69 -	80	N
2090	LINE 28 MINUS LINE 32	PT III I33	12	81 -	92	N
2100	LINE 29 MINUS LINE 33	PT III I34	12	93 -	104	N
2110	MULTIPLY LINE 34 BY 26% (.26) IF LINE 34 IS > \$175,000 OTHERWISE MULTIPLY LINE 34 BY 28% (.28) AND SUBTRACT \$3,500	PT III I35	12	105 -	116	N
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I36	12	117 -	128	N ***
2130	TENTATIVE MINIMUM TAX (LINE 35 MINUS LINE 36)	PT III I37	12	129 -	140	N
2140	REGULAR TAX BEFORE CREDITS	PT III I38	12	141 -	152	N
2170	ALTERNATIVE MINIMUM TAX (LINE 37 MINUS LINE 38)	PT III I39	12	153 -	164	N
2180	AMOUNT FROM LINE 34	PT III I40	12	165 -	176	N
2190	AMOUNT FROM SCH D LINE 26	PT IV I41	12	177 -	188	N
2200	AMT FROM SCH D LINE 24	PT IV I42	12	189 -	200	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2210 ADD LINES 41 AND 42	PT IV I43	12	201 -	212	N
2220 AMT FROM SCH D LINE 21	PT IV I44	12	213 -	224	N
2230 SMALLER OF LINE 43 OR 44	PT IV I45	12	225 -	236	N
2240 LINE 40 MINUS LINE 45	PT IV I46	12	237 -	248	N
2250 MULTIPLY LINE 46 BY 26%(.26) IF LINE 46 IS > \$175,000 OTHERWISE MULTIPLY 46 BY 28% (.28) AND SUBTRACT \$3,500	PT IV I47	12	249 -	260	N
2260 AMOUNT FROM SCH D LINE 35	PT IV I48	12	261 -	272	N
2270 SMALLEST OF LINE 40, 41 OR 48	PT IV I49	12	273 -	284	N
2280 MULTIPLY LINE 49 BY 10%(.10)	PT IV I50	12	285 -	296	N
2290 SMALLER OF LINE 40 OR 41	PT IV I51	12	297 -	308	N
2300 AMOUNT FROM LINE 49	PT IV I52	12	309 -	320	N
2310 LINE 51 MINUS 52	PT IV I53	12	321 -	332	N
2320 MULTIPLY LINE 53 BY 20%(.20)	PT IV I54	12	333 -	344	N
2330 AMOUNT FROM LINE 40	PT IV I55	12	345 -	356	N
2340 ADD LINES 46, 49, AND 53	PT IV I56	12	357 -	368	N
2350 LINE 55 MINUS LINE 56	PT IV I57	12	369 -	380	N
2360 MULTIPLY LINE 57 BY 25%(.25)	PT IV I58	12	381 -	392	N
2370 ADD LINES 47, 50, 54 AND 58	PT IV I59	12	393 -	404	N
2380 MULTIPLY LINE 40 BY 26%(.26) IF LINE 40 IS > \$175,000 OTHERWISE MULTIPLY LINE 40 BY 28%(.28) AND SUBTRACT \$3,500	PT IV I60	12	405 -	416	N
2390 SMALLER OF LINE 59 OR LINE 60	PT IV I61	12	417 -	428	N
RECORD TERMINUS CHARACTER		1	429 -	429	"#"



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2000**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.**  
► **Attach to Form 1040 or Form 1041.** ► **See Instructions for Schedule C (Form 1040).**

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**A** Principal business or profession, including product or service (see page C-1 of the instructions) \_\_\_\_\_

**B** Enter code from pages C-7 & 8

**C** Business name. If no separate business name, leave blank. \_\_\_\_\_

**D** Employer ID number (EIN), if any \_\_\_\_\_

**E** Business address (including suite or room no.) \_\_\_\_\_  
City, town or post office, state, and ZIP code \_\_\_\_\_

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ► \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses  Yes  No

**H** If you started or acquired this business during 2000, check here

**Part I Income**

1	Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here <input type="checkbox"/>	1		
2	Returns and allowances	2		
3	Subtract line 2 from line 1	3		
4	Cost of goods sold (from line 42 on page 2)	4		
5	<b>Gross profit.</b> Subtract line 4 from line 3	5		
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6		
7	<b>Gross income.</b> Add lines 5 and 6	7		

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8			19	Pension and profit-sharing plans	19		
9	Bad debts from sales or services (see page C-3)	9			20	Rent or lease (see page C-4):	20		
10	Car and truck expenses (see page C-3)	10			20a	a Vehicles, machinery, and equipment	20a		
11	Commissions and fees	11			20b	b Other business property	20b		
12	Depletion	12			21	Repairs and maintenance	21		
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13			22	Supplies (not included in Part III)	22		
14	Employee benefit programs (other than on line 19)	14			23	Taxes and licenses	23		
15	Insurance (other than health)	15			24	Travel, meals, and entertainment:	24		
16	Interest:				24a	a Travel	24a		
16a	a Mortgage (paid to banks, etc.)	16a				b Meals and entertainment			
16b	b Other	16b				c Enter nondeductible amount included on line 24b (see page C-5)			
17	Legal and professional services	17			24d	d Subtract line 24c from line 24b	24d		
18	Office expense	18			25	Utilities	25		
19					26	Wages (less employment credits)	26		
20					27	Other expenses (from line 48 on page 2)	27		
21					28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns	28		
22					29	Tentative profit (loss). Subtract line 28 from line 7	29		
23					30	Expenses for business use of your home. Attach <b>Form 8829</b>	30		
24					31	<b>Net profit or (loss).</b> Subtract line 30 from line 29.	31		
25						<ul style="list-style-type: none"> <li>• If a profit, enter on <b>Form 1040, line 12</b>, and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>			
26						<ul style="list-style-type: none"> <li>• If you have a loss, check the box that describes your investment in this activity (see page C-6).</li> <li>• If you checked 32a, enter the loss on <b>Form 1040, line 12</b>, and also on <b>Schedule SE, line 2</b> (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>.</li> </ul>	32a	<input type="checkbox"/> All investment is at risk.	
27							32b	<input type="checkbox"/> Some investment is not at risk.	



SECTION 9.08 SCHEDULE C - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0714
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Cbbbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION 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 "STMbnn" 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 9.08 SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	289 -	300	N
0190	COST OF GOODS SOLD	4	12	301 -	312	N
0200	GROSS PROFIT	5	12	313 -	324	N
0210	OTHER INCOME	6	12	325 -	336	N
0220	GROSS INCOME	7	12	337 -	348	N
0230	ADVERTISING	8	12	349 -	360	N
0240	BAD DEBTS	9	12	361 -	372	N
0250	CAR/TRUCK EXPENSES	10	12	373 -	384	N
0260	COMMISSIONS/FEES	11	12	385 -	396	N
0270	DEPLETION	12	12	397 -	408	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	409 -	420	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	421 -	432	N
0300	INSURANCE	15	12	433 -	444	N
*0310	FORM 1098 EXPLANATION	16a	6	445 -	450	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	451 -	462	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	463 -	468	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	469 -	480	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	481 -	492	N
0360	OFFICE EXPENSE	18	12	493 -	504	N
0370	PENSION/PROFIT SHARING	19	12	505 -	516	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	517 -	528	N
0390	RENT ON OTHER BUSINESS PROP	20b	12	529 -	540	N
0400	REPAIRS/MAINTENANCE	21	12	541 -	552	N
0410	SUPPLIES	22	12	553 -	564	N
0420	TAXES/LICENSES	23	12	565 -	576	N
0430	TRAVEL	24a	12	577 -	588	N
0440	MEALS/ENTERTAINMENT	24b	12	589 -	600	N
0450	MEALS/ENTERTAINMENT LIMIT	24c	12	601 -	612	N
0460	ALLOWABLE MEALS/ENTERTAINMENT	24d	12	613 -	624	N
0470	UTILITIES	25	12	625 -	636	N

SECTION 9.08 SCHEDULE C - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0480 WAGES	26	12	637	-	648	N
0490 OTHER EXPENSES	27	12	649	-	660	N
0500 TOTAL EXPENSES	28	12	661	-	672	N
0510 TENTATIVE PROFIT/LOSS	29	12	673	-	684	N
0520 HOME BUSINESS EXPENSE	30	12	685	-	696	N
0530 PAL INDICATOR	31	3	697	-	699	"PAL" OR BLANK
0540 NET PROFIT/LOSS	31	12	700	-	711	N
0550 ALL INVESTMENT AT RISK	32a	1	712	-	712	"X" OR BLANK
0560 SOME INVESTMENT NOT AT RISK	32b	1	713	-	713	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	714	-	714	"#"

SECTION 9.09 SCHEDULE C - PAGE 2

FIELD IDENTIFICATION NO.	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 EXPLAN	35	6	72 -	77	"STMbnn" OR BLANK
0670 PURCHASES	36	12	78 -	89	N
0680 COST OF LABOR	37	12	90 -	101	N
0690 MATERIALS/SUPPLIES	38	12	102 -	113	N
0700 OTHER COSTS	39	12	114 -	125	N
0710 TOTAL COSTS	40	12	126 -	137	N
0720 ENDING INVENTORY	41	12	138 -	149	N
0730 COST OF GOODS SOLD	42	12	150 -	161	N
0740 VEHICLE SERVICE DATE	43	8	162 -	169	MMDDYYYY OR BLANK
0750 BUSINESS MILES	44a	6	170 -	175	N
0760 COMMUTING MILES	44b	6	176 -	181	N
0770 OTHER MILES	44c	6	182 -	187	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0780	ANOTHER VEHICLE - YES BOX	45	1	188	188	"X" OR BLANK
0785	ANOTHER VEHICLE - NO BOX	45	1	189	189	"X" OR BLANK
0790	OFF-DUTY HOURS - YES BOX	46	1	190	190	"X" OR BLANK
0795	OFF-DUTY HOURS - NO BOX	46	1	191	191	"X" OR BLANK
0800	EVIDENCE TO SUPPORT DED - YES	47a	1	192	192	"X" OR BLANK
0805	EVIDENCE TO SUPPORT DED - NO	47a	1	193	193	"X" OR BLANK
0810	EVIDENCE WRITTEN - YES BOX	47b	1	194	194	"X" OR BLANK
0815	EVIDENCE WRITTEN - NO BOX	47b	1	195	195	"X" OR BLANK
@0820	OTHER EXPENSES 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	"#"

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

- ▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
- ▶ Attach to Form 1040 or Form 1041. ▶ See instructions on back.

OMB No. 1545-0074

**2000**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I** General Information

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

<b>A</b> Principal business or profession, including product or service	<b>B</b> Enter code from pages C-7 & 8 <input type="text"/>
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any <input type="text"/>
<b>E</b> Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.  City, town or post office, state, and ZIP code	

**Part II** Figure Your Net Profit

<b>1 Gross receipts. Caution:</b> <i>If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-2 and check here</i> . . . . . <input type="checkbox"/>	<b>1</b>		
<b>2 Total expenses.</b> If more than \$2,500, you <b>must</b> use Schedule C. See instructions . . . . .	<b>2</b>		
<b>3 Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on <b>Form 1040, line 12</b> , and <b>also on Schedule SE, line 2</b> . (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .	<b>3</b>		

**Part III** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ ...../...../.....

**5** Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting ..... **c** Other .....

**6** Do you (or your spouse) have another vehicle available for personal use? . . . . .  **Yes**  **No**

**7** Was your vehicle available for use during off-duty hours? . . . . .  **Yes**  **No**

**8a** Do you have evidence to support your deduction? . . . . .  **Yes**  **No**

**b** If "Yes," is the evidence written? . . . . .  **Yes**  **No**



SECTION 9.11 SCHEDULE CEZ - PAGE 1

FIELD IDENTIFICATION NO.	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	MDDYYYY OR BLANK
0140 BUSINESS MILES	5a	6	278 -	283	N
0150 COMMUTING MILES	5b	6	284 -	289	N
0160 OTHER MILES	5c	6	290 -	295	N
0170 ANOTHER VEHICLE - YES BOX	6	1	296 -	296	"X" OR BLANK
0175 ANOTHER VEHICLE - NO BOX	6	1	297 -	297	"X" OR BLANK
0180 OFF-DUTY HOURS - YES BOX	7	1	298 -	298	"X" OR BLANK
0185 OFF-DUTY HOURS - NO BOX	7	1	299 -	299	"X" OR BLANK

SECTION 9.11 SCHEDULE CEZ - PAGE 1

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

**SCHEDULE D  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1041 (or Form 5227). See the separate instructions for Form 1041 (or Form 5227).

OMB No. 1545-0092

**2000**

Name of estate or trust

Employer identification number

**Note:** Form 5227 filers need to complete **only** Parts I and II.

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 26)	(f) Gain or (Loss) (col. (d) less col. (e))	
1						
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 . . . . .				2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 1999 Capital Loss Carryover Worksheet . . . . .				4	( )
5	<b>Net short-term gain or (loss).</b> Combine lines 1 through 4 in column (f). Enter here and on line 14 below . . . . . ▶				5	

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 26)	(f) GAIN or (LOSS) (col. (d) less col. (e))	(g) 28% RATE GAIN or (LOSS) *(see instr. below)
6						
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 . . . . .				7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				8	
9	Capital gain distributions . . . . .				9	
10	Gain from Form 4797, Part I . . . . .				10	
11	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14, of the 1999 Capital Loss Carryover Worksheet . . . . .				11	( ) ( )
12	Combine lines 6 through 11 in column (g) . . . . .				12	
13	<b>Net long-term gain or (loss).</b> Combine lines 6 through 11 in column (f). Enter here and on line 15 below . . . . . ▶				13	

\*28% Rate Gain or (Loss) includes all "collectibles gains and losses" (as defined on page 26 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 25 of the instructions).

<b>Part III Summary of Parts I and II</b>	(1) Beneficiaries' (see page 26)	(2) Estate's or trust's	(3) Total
14 <b>Net short-term gain or (loss)</b> (from line 5 above) . . . . .	14		
15 <b>Net long-term gain or (loss):</b>			
a 28% rate gain or (loss) (from line 12 above) . . . . .	15a		
b Unrecaptured section 1250 gain (see worksheet on page 27). . . . .	15b		
c Total for year (from line 13 above) . . . . .	15c		
16 <b>Total net gain or (loss).</b> Combine lines 14 and 15c . . . . . ▶	16		

**Note:** If line 16, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 15c and 16, column (2), are net gains, go to Part V, and do not complete Part IV. If line 16, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

**Part IV Capital Loss Limitation**

17 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:  
 a The loss on line 16, column (3) or  
 b \$3,000 . . . . . 17 ( )

If the loss on line 16, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 28 of the instructions to determine your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates** (Complete this part **only** if both lines 15c and 16 in column (2) are gains, and Form 1041, line 22 is more than zero.)

18	Enter taxable income from Form 1041, line 22 . . . . .				18
19	Enter the <b>smaller</b> of line 15c or 16 in column (2) . . . . .	19			26
20	If you are filing Form 4952, enter the amount from Form 4952, line 4e . . . . .	20			
21	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	21			27
22	Combine lines 14 and 15a, column (2). If zero or less, enter -0- . . . . .	22			
23	Enter the <b>smaller</b> of line 15a, column (2), or line 22, but not less than zero . . . . .	23			28
24	Enter the amount from line 15b, column (2) . . . . .	24			
25	Add lines 23 and 24 . . . . .	25			29
26	Subtract line 25 from line 21. If zero or less, enter -0- . . . . .	26			
27	Subtract line 26 from line 18. If zero or less, enter -0- . . . . .	27			30
28	Enter the <b>smaller</b> of line 18 or \$1,750 . . . . .	28			
29	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	29			31
30	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	30			
31	Enter the <b>larger</b> of line 29 or line 30 . . . . . ▶	31			32
32	Tax on amount on line 31 from the 2000 Tax Rate Schedule . . . . .				
	<b>Note:</b> If line 28 is less than line 27, go to line 37.				33
33	Enter the amount from line 28 . . . . .	33			
34	Enter the amount from line 27 . . . . .	34			34
35	Subtract line 34 from line 33. If zero or less, enter -0- . . . . . ▶	35			
36	Multiply line 35 by 10% (.10) . . . . .				36
	<b>Note:</b> If line 26 is more than zero <b>and</b> equal to line 35, go to line 51.				
37	Enter the <b>smaller</b> of line 18 or line 26 . . . . .	37			37
38	Enter the amount from line 35 . . . . .	38			
39	Subtract line 38 from line 37 . . . . . ▶	39			38
40	Multiply line 39 by 20% (.20) . . . . .				
	<b>Note:</b> If line 24 is zero or blank, skip lines 41 through 46 and read the <b>Note</b> above line 47.				39
41	Enter the <b>smaller</b> of line 21 or line 24 . . . . .	41			
42	Add lines 21 and 31 . . . . .	42			40
43	Enter the amount from line 18 . . . . .	43			
44	Subtract line 43 from line 42. If zero or less, enter -0- . . . . .	44			41
45	Subtract line 44 from line 41. If zero or less, enter -0- . . . . . ▶	45			
46	Multiply line 45 by 25% (.25) . . . . .				42
	<b>Note:</b> If line 23 is zero or blank, go to line 51.				
47	Enter the amount from line 18 . . . . .	47			43
48	Add lines 31, 35, 39, and 45 . . . . .	48			
49	Subtract line 48 from line 47 . . . . .	49			44
50	Multiply line 49 by 28% (.28) . . . . .				
51	Add lines 32, 36, 40, 46, and 50 . . . . .				45
52	Tax on the amount on line 18 from the 2000 Tax Rate Schedule . . . . .				
53	<b>Tax on all taxable income (including capital gains).</b> Enter the <b>smaller</b> of line 51 or line 52 here and on line 1a of Schedule G, Form 1041 . . . . .				50
					51
					52
					53



SECTION 9.13 SCHEDULE D - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	1366
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Dbbbb"
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
0010 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N
*0020 SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	52 -	57	"STMb97" OR BLANK
NOTE: IF MORE THAN SIX (6) SHORT TERM AND/OR SIX (6) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.					
0030 TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1(a)	20	58 -	77	A/N
0040 TRANSACTION 1 DATE ACQUIRED	PT I 1(b)	8	78 -	85	FORMAT: MMDDYYYY OR "A" OR BLANK
0050 TRANSACTION 1 DATE SOLD	PT I 1(c)	8	86 -	93	FORMAT: MMDDYYYY OR BLANK
0060 TRANSACTION 1 GROSS SALES PRICE	PT I 1(d)	12	94 -	105	N OR "LIKE-KIND-EX"
0070 TRANSACTION 1 COST OR OTHER BASIS	PT I 1(e)	12	106 -	117	N
0080 TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	118 -	129	N
0090 TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1(a)	20	130 -	149	A/N
0100 TRANSACTION 2 DATE ACQUIRED	PT I 1(b)	8	150 -	157	FORMAT: MMDDYYYY OR "A" OR BLANK
0110 TRANSACTION 2 DATE SOLD	PT I 1(c)	8	158 -	165	FORMAT: MMDDYYYY OR BLANK
0120 TRANSACTION 2 GROSS SALES PRICE	PT I 1(d)	12	166 -	177	N OR "LIKE-KIND-EX"
0130 TRANSACTION 2 COST OR OTHER BASIS	PT I 1(e)	12	178 -	189	N

SECTION 9.13 SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	190 -	201	N
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1(a)	20	202 -	221	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1(b)	8	222 -	229	FORMAT: MMDDYYYY OR "A" OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1(c)	8	230 -	237	FORMAT: MMDDYYYY OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1(d)	12	238 -	249	N OR "LIKE-KIND-EX"
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1(e)	12	250 -	261	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1(f)	12	262 -	273	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1(a)	20	274 -	293	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1(b)	8	294 -	301	FORMAT: MMDDYYYY OR "A" OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1(c)	8	302 -	309	FORMAT: MMDDYYYY OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1(d)	12	310 -	321	N OR "LIKE-KIND-EX"
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1(e)	12	322 -	333	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	334 -	345	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1(a)	20	346 -	365	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1(b)	8	366 -	373	FORMAT: MMDDYYYY OR "A" OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1(c)	8	374 -	381	FORMAT: MMDDYYYY OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1(d)	12	382 -	393	N OR "LIKE-KIND-EX"
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1(e)	12	394 -	405	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	406 -	417	N
0330	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT I 1(a)	20	418 -	437	A/N
0340	TRANSACTION 6 DATE ACQUIRED	PT I 1(b)	8	438 -	445	FORMAT: MMDDYYYY OR "A" OR BLANK

SECTION 9.13 SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	TRANSACTION 6 DATE SOLD	PT I 1(c)	8	446 -	453	FORMAT: MMDDYYYY OR BLANK
0360	TRANSACTION 6 GROSS SALES PRICE	PT I 1(d)	12	454 -	465	N OR "LIKE-KIND-EX"
0370	TRANSACTION 6 COST OR OTHER BASIS	PT I 1(e)	12	466 -	477	N
0380	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	478 -	489	N
0750	SHORT-TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT I 2(f)	12	490 -	501	N
0760	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	502 -	513	N
0780	SHORT-TERM CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	514 -	525	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	526 -	537	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6(a)	20	538 -	557	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6(b)	8	558 -	565	FORMAT: MMDDYYYY OR "A" OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6(c)	8	566 -	573	FORMAT: MMDDYYYY OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6(d)	12	574 -	585	N OR "LIKE-KIND-EX"
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6(e)	12	586 -	597	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	598 -	609	N
0855	TRANSACTION 1 28% RATE GAIN OR LOSS	PT II 6(g)	12	610 -	621	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6(a)	20	622 -	641	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6(b)	8	642 -	649	FORMAT: MMDDYYYY OR "A" OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6(c)	8	650 -	657	FORMAT: MMDDYYYY OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6(d)	12	658 -	669	N OR "LIKE-KIND-EX"
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6(e)	12	670 -	681	N

SECTION 9.13 SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	682 -	693	N
0915	TRANSACTION 2 28% RATE GAIN OR LOSS	PT II 6(g)	12	694 -	705	N
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6(a)	20	706 -	725	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6(b)	8	726 -	733	FORMAT: MMDDYYYY OR "A" OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6(c)	8	734 -	741	FORMAT: MMDDYYYY OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6(d)	12	742 -	753	N OR "LIKE-KIND-EX"
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6(e)	12	754 -	765	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	766 -	777	N
0975	TRANSACTION 3 28% RATE GAIN OR LOSS	PT II 6(g)	12	778 -	789	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6(a)	20	790 -	809	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6(b)	8	810 -	817	FORMAT: MMDDYYYY OR "A" OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6(c)	8	818 -	825	FORMAT: MMDDYYYY OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6(d)	12	826 -	837	N OR "LIKE-KIND-EX"
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6(e)	12	838 -	849	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	850 -	861	N
1035	TRANSACTION 4 28% RATE GAIN OR LOSS	PT II 6(g)	12	862 -	873	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6(a)	20	874 -	893	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6(b)	8	894 -	901	FORMAT: MMDDYYYY OR "A" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6(c)	8	902 -	909	FORMAT: MMDDYYYY OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6(d)	12	910 -	921	N OR "LIKE-KIND-EX"
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6(e)	12	922 -	933	N



SECTION 9.13 SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	934 -	945	N
1095	TRANSACTION 5 28% RATE GAIN OR LOSS	PT II 6(g)	12	946 -	957	N
1100	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT II 6(a)	20	958 -	977	A/N
1110	TRANSACTION 6 DATE ACQUIRED	PT II 6(b)	8	978 -	985	FORMAT: MMDDYYYY OR "A" OR BLANK
1120	TRANSACTION 6 DATE SOLD	PT II 6(c)	8	986 -	993	FORMAT: MMDDYYYY OR BLANK
1130	TRANSACTION 6 GROSS SALES PRICE	PT II 6(d)	12	994 -	1005	N OR "LIKE-KIND-EX"
1140	TRANSACTION 6 COST OR OTHER BASIS	PT II 6(e)	12	1006 -	1017	N
1150	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	1018 -	1029	N
1155	TRANSACTION 6 28% RATE GAIN OR LOSS	PT II 6(g)	12	1030 -	1041	N
1580	LONG TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT II 7(f)	12	1042 -	1053	N
1585	LONG TERM 28% RATE CAPITAL GAIN OR LOSS	PT II 7(g)	12	1054 -	1065	N
1590	LONG TERM CAP GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YR	PT II 8(f)	12	1066 -	1077	N
1595	LONG TERM 28% GAIN OR LOSS FROM PARTNERSHIPS, ETC.	PT II 8(g)	12	1078 -	1089	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	1090 -	1101	N ***
1605	CAPITAL GAIN DISTRIBUTIONS 28% RATE GAIN	PT II 9(g)	12	1102 -	1113	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	1114 -	1125	N ***
1615	GAIN FROM FORM 4797 28% RATE GAIN	PT II 10(g)	12	1126 -	1137	N ***
1620	LONG TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YR	PT II 11(f)	12	1138 -	1149	N ***
1625	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE GAIN	PT II 11(g)	12	1150 -	1161	N ***
1630	NET GAIN OR LOSS 28% RATE COMBINE LINES 6-11	PT II 12(g)	12	1162 -	1173	N

SECTION 9.13 SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 13(f)	12	1174 - 1185	N	
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 14(1)	12	1186 - 1197	N	
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 14(2)	12	1198 - 1209	N	
1670	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 14(3)	12	1210 - 1221	N	
1671	NET LONG TERM GAIN OR LOSS (BENEFICIARIES) 28% RATE	PT III 15a(1)	12	1222 - 1233	N	
1672	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS) 28% RATE	PT III 15a(2)	12	1234 - 1245	N	
1673	NET LONG TERM GAIN OR LOSS (TOTAL) 28% RATE	PT III 156a(3)	12	1246 - 1257	N	
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 15b(1)	12	1258 - 1269	N	
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 15b(2)	12	1270 - 1281	N	
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 15b(3)	12	1282 - 1293	N	
1680	NET LONG TERM GAIN OR LOSS (BENEFICIARIES)	PT III 15c(1)	12	1294 - 1305	N	
1690	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 15c(2)	12	1306 - 1317	N	
1700	NET LONG-TERM GAIN OR LOSS (TOTAL)	PT III 15c(3)	12	1318 - 1329	N	
1710	TOTAL NET GAIN OR LOSS (BENEFICIARIES)	PT III 16(1)	12	1330 - 1341	N	
1720	TOTAL NET GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 16(2)	12	1342 - 1353	N	
1730	TOTAL NET GAIN OR LOSS (TOTAL)	PT III 16(3)	12	1354 - 1365	N	
	RECORD TERMINUS CHARACTER		1	1366 - 1366	"#"	

SECTION 9.14 SCHEDULE D - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0487
START RECORD SENTINEL		4	5 -	8	*****
1750 RECORD ID		6	9 -	14	"SCHbbb"
1751 SCHEDULE TYPE		6	15 -	20	"Dbbbb"
1752 PAGE NUMBER		5	21 -	25	"PG02b"
1753 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1754 FILLER		1	35 -	35	BLANK
1755 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
1760 NET LOSS FROM LINE 16 OR \$3,000	PT IV 17	12	43 -	54	N ***
1770 TAXABLE INCOME FROM FORM 1041, LINE 22	PT V 18	12	55 -	66	N
1780 SMALLER OF LINE 15c OR 16 COLUMN (2)	PT V 19	12	67 -	78	N
1790 AMOUNT FROM FORM 4952, LINE 4e	PT V 20	12	79 -	90	N
1800 LINE 19 MINUS 20	PT V 21	12	91 -	102	N
1810 ADD LINES 14 AND 15a COLUMN (2)	PT V 22	12	103 -	114	N
1820 SMALLER OF LINE 15a COLUMN(2) OR 22	PT V 23	12	115 -	126	N
1830 AMOUNT FROM LINE 15b COLUMN (2)	PT V 24	12	127 -	138	N
1850 ADD LINES 23 AND 24	PT V 25	12	139 -	150	N
1860 LINE 21 MINUS LINE 25	PT V 26	12	151 -	162	N
1870 LINE 18 MINUS LINE 26	PT V 27	12	163 -	174	N
1880 SMALLER OF LINE 18 OR \$ 1750	PT V 28	12	175 -	186	N
1890 SMALLER OF LINE 27 OR 28	PT V 29	12	187 -	198	N
1900 LINE 18 MINUS LINE 21	PT V 30	12	199 -	210	N

SECTION 9.14 SCHEDULE D - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1910 LARGER OF LINE 29 OR 30	PT V 31	12	211 -	222	N
1920 TAX ON AMOUNT ON LINE 31 FROM 2000 TAX RATE SCHEDULE	PT V 32	12	223 -	234	N
1930 AMOUNT FROM LINE 28	PT V 33	12	235 -	246	N
1940 AMOUNT FROM LINE 27	PT V 34	12	247 -	258	N
1950 LINE 33 MINUS 34	PT V 35	12	259 -	270	N
1960 MULTIPLY LINE 35 BY 10%(.10)	PT V 36	12	271 -	282	N
1970 SMALLER OF LINE 18 OR 26	PT V 37	12	283 -	294	N
1980 AMOUNT FROM LINE 35	PT V 38	12	295 -	306	N
1990 LINE 37 MINUS 38	PT V 39	12	307 -	318	N
2000 MULTIPLY LINE 39 BY 20%(.20)	PT V 40	12	319 -	330	N
2010 SMALLER OF LINE 21 OR 24	PT V 41	12	331 -	342	N
2020 ADD LINES 21 AND 31	PT V 42	12	343 -	354	N
2030 AMOUNT FROM LINE 18	PT V 43	12	355 -	366	N
2040 LINE 42 MINUS 43	PT V 44	12	367 -	378	N
2050 LINE 41 MINUS 44	PT V 45	12	379 -	390	N
2060 MULTIPLY LINE 45 BY 25%(.25)	PT V 46	12	391 -	402	N
2070 AMOUNT FROM LINE 18	PT V 47	12	403 -	414	N
2080 ADD LINES 31, 35, 39, AND 45	PT V 48	12	415 -	426	N
2090 LINE 47 MINUS 48	PT V 49	12	427 -	438	N
2100 MULTIPLY LINE 49 BY 28%(.28)	PT V 50	12	439 -	450	N

SECTION 9.14 SCHEDULE D - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2110 ADD LINES 32, 36, 40, 46, AND 50	PT V 51	12	451 -	462	N
2120 TAX ON AMOUNT ON LINE 18 FROM 2000 TAX RATE SCHEDULE	PT V 52	12	463 -	474	N
2130 TAX	PT V 53	12	475 -	486	N
RECORD TERMINUS CHARACTER		1	487 -	487	"#"

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2000**

Attachment  
Sequence No. **13**

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

<b>1</b> Show the kind and location of each <b>rental real estate property</b> :	<b>2</b> For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-1.)	<b>Yes</b>	<b>No</b>
		<b>A</b>	
		<b>B</b>	
		<b>C</b>	

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
<b>3</b> Rents received . . . . .	<b>3</b>			<b>3</b>
<b>4</b> Royalties received . . . . .	<b>4</b>			<b>4</b>
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see page E-2) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see page E-2) . . . . .	<b>12</b>			<b>12</b>
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Other (list) ▶ . . . . .	<b>18</b>			
<b>19</b> Add lines 5 through 18 . . . . .	<b>19</b>			<b>19</b>
<b>20</b> Depreciation expense or depletion (see page E-3) . . . . .	<b>20</b>			<b>20</b>
<b>21</b> Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>			
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b>			
<b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 42 on page 2 . . . . .	<b>23</b>	( )	( )	( )
<b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	<b>25</b>	( )		( )
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . . .	<b>26</b>			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A through E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, and (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 29-31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name and (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 34-36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, and (e) Income from Schedules Q, line 3b. Includes summary line 38.

Part V Summary

Summary table with 4 columns. Lines 39-42. Line 41: Reconciliation of Farming and Fishing Income. Line 42: Reconciliation for Real Estate Professionals.



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	1407
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Ebbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N
0010 PROPERTY KIND	A-1	37	52 -	88	A/N
0020 PROPERTY ADDRESS	A-1	37	89 -	125	A/N
0030 PROPERTY KIND	B-1	37	126 -	162	A/N
0040 PROPERTY ADDRESS	B-1	37	163 -	199	A/N
0050 PROPERTY KIND	C-1	37	200 -	236	A/N
0060 PROPERTY ADDRESS	C-1	37	237 -	273	A/N
0070 PERSONAL USE - YES BOX	A-2	1	274 -	274	"X" OR BLANK
0075 PERSONAL USE - NO BOX	A-2	1	275 -	275	"X" OR BLANK
0080 PERSONAL USE 14 DAYS - YES BOX	B-2	1	276 -	276	"X" OR BLANK
0085 PERSONAL USE 14 DAYS - NO BOX	B-2	1	277 -	277	"X" OR BLANK
0090 PERSONAL USE 10% - YES BOX	C-2	1	278 -	278	"X" OR BLANK
0095 PERSONAL USE 10% - NO BOX	C-2	1	279 -	279	"X" OR BLANK
0100 RENTS RECEIVED A	A-3	12	280 -	291	N
0110 RENTS RECEIVED B	B-3	12	292 -	303	N
0120 RENTS RECEIVED C	C-3	12	304 -	315	N
0130 TOTAL RENTS RECEIVED	3	12	316 -	327	N
0140 ROYALTIES RECEIVED A	A-4	12	328 -	339	N
0150 ROYALTIES RECEIVED B	B-4	12	340 -	351	N
0160 ROYALTIES RECEIVED C	C-4	12	352 -	363	N
0170 TOTALY ROYALTIES REC'D	4	12	364 -	375	N



## SECTION 9.16 SCHEDULE E - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180 ADVERTISING A	A-5	12	376 -	387	N
0190 ADVERTISING B	B-5	12	388 -	399	N
0200 ADVERTISING C	C-5	12	400 -	411	N
0210 AUTO-TRAVEL A	A-6	12	412 -	423	N
0220 AUTO-TRAVEL B	B-6	12	424 -	435	N
0230 AUTO-TRAVEL C	C-6	12	436 -	447	N
0240 CLEANING-MAINT A	A-7	12	448 -	459	N
0250 CLEANING-MAINT B	B-7	12	460 -	471	N
0260 CLEANING-MAINT C	C-7	12	472 -	483	N
0270 COMMISSIONS A	A-8	12	484 -	495	N
0280 COMMISSIONS B	B-8	12	496 -	507	N
0290 COMMISSIONS C	C-8	12	508 -	519	N
0300 INSURANCE A	A-9	12	520 -	531	N
0310 INSURANCE B	B-9	12	532 -	543	N
0320 INSURANCE C	C-9	12	544 -	555	N
0330 LEGAL-PRO FEES A	A-10	12	556 -	567	N
0340 LEGAL-PRO FEES B	B-10	12	568 -	579	N
0350 LEGAL-PRO FEES C	C-10	12	580 -	591	N
0352 MANAGEMENT FEES A	A-11	12	592 -	603	N
0354 MANAGEMENT FEES B	B-11	12	604 -	615	N
0356 MANAGEMENT FEES C	C-11	12	616 -	627	N
*0360 MORTGAGE INTEREST PAID TO BANKERS	12	6	628 -	633	"STMbnn" OR BLANK
0370 MORTGAGE INTEREST A	A-12	12	634 -	645	N
0380 MORTGAGE INTEREST B	B-12	12	646 -	657	N
0390 MORTGAGE INTEREST C	C-12	12	658 -	669	N
0400 TOTAL MORT INTEREST	12	12	670 -	681	N
0410 OTHER INTEREST A	A-13	12	682 -	693	N
0420 OTHER INTEREST B	B-13	12	694 -	705	N
0430 OTHER INTEREST C	C-13	12	706 -	717	N
0440 REPAIRS A	A-14	12	718 -	729	N

SECTION 9.16 SCHEDULE E - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450 REPAIRS B	B-14	12	730	741	N
0460 REPAIRS C	C-14	12	742	753	N
0470 SUPPLIES A	A-15	12	754	765	N
0480 SUPPLIES B	B-15	12	766	777	N
0490 SUPPLIES C	C-15	12	778	789	N
0500 TAXES A	A-16	12	790	801	N
0510 TAXES B	B-16	12	802	813	N
0520 TAXES C	C-16	12	814	825	N
0530 UTILITIES A	A-17	12	826	837	N
0540 UTILITIES B	B-17	12	838	849	N
0550 UTILITIES C	C-17	12	850	861	N
*0590 OTHER-DESCRIPTION 1	18	25	862	886	A/N OR "STMbnn"
+0600 OTHER AMOUNT A	A-18	12	887	898	N
+0610 OTHER AMOUNT B	B-18	12	899	910	N
+0620 OTHER AMOUNT C	C-18	12	911	922	N
0630 OTHER-DESCRIPTION 2	18	25	923	947	A/N
0640 OTHER AMOUNT A	A-18	12	948	959	N
0650 OTHER AMOUNT B	B-18	12	960	971	N
0660 OTHER AMOUNT C	C-18	12	972	983	N
0670 OTHER-DESCRIPTION 3	18	25	984	1008	A/N
0680 OTHER AMOUNT A	A-18	12	1009	1020	N
0690 OTHER AMOUNT B	B-18	12	1021	1032	N
0700 OTHER AMOUNT C	C-18	12	1033	1044	N
0710 OTHER-DESCRIPTION 4	A-18	25	1045	1069	A/N
0720 OTHER AMOUNT A	A-18	12	1070	1081	N
0730 OTHER AMOUNT B	B-18	12	1082	1093	N
0740 OTHER AMOUNT C	C-18	12	1094	1105	N
0750 OTHER-DESCRIPTION 5	18	25	1106	1130	NO ENTRY
0760 OTHER AMOUNT A	A-18	12	1131	1142	NO ENTRY
0770 OTHER AMOUNT B	B-18	12	1143	1154	NO ENTRY

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0780 OTHER AMOUNT C	C-18	12	1155 - 1166		NO ENTRY
0790 TOT EXPENSES LESS DEPREC A	A-19	12	1167 - 1178		N
0800 TOT EXPENSES LESS DEPREC B	B-19	12	1179 - 1190		N
0810 TOT EXPENSES LESS DEPREC C	C-19	12	1191 - 1202		N
0820 TOT EXPENSES LESS DEPREC	19	12	1203 - 1214		N
0830 DEPREC EXPENSE A	A-20	12	1215 - 1226		N
0840 DEPREC EXPENSE B	B-20	12	1227 - 1238		N
0850 DEPREC EXPENSE C	C-20	12	1239 - 1250		N
0860 TOTAL DEPRECIATION	20	12	1251 - 1262		N
0870 TOTAL EXPENSES A	A-21	12	1263 - 1274		N
0880 TOTAL EXPENSES B	B-21	12	1275 - 1286		N
0890 TOTAL EXPENSES C	C-21	12	1287 - 1298		N
0900 NET RENTAL INCOME A	A-22	12	1299 - 1310		N
0910 NET RENTAL INCOME B	B-22	12	1311 - 1322		N
0920 NET RENTAL INCOME C	C-22	12	1323 - 1334		N
0930 DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	12	1335 - 1346		N ***
0940 DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	12	1347 - 1358		N ***
0950 DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	12	1359 - 1370		N ***
0960 TOTAL INCOME	24	12	1371 - 1382		N
0970 TOTAL LOSSES	25	12	1383 - 1394		N ***
0980 TOTAL INCOME OR LOSSES	26	12	1395 - 1406		N
RECORD TERMINUS CHARACTER		1	1407 - 1407		"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	----	----	-----
BYTE COUNT		4	1	4	1193
START RECORD SENTINEL		4	5	8	*****
1000 RECORD ID		6	9	14	"SCHbbb"
1001 SCHEDULE TYPE		6	15	20	"Ebbbb"
1002 PAGE NUMBER		5	21	25	"PG02b"
1003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
1004 FILLER		1	35	35	BLANK
1005 SCHEDULE OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
1009 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	51	N
*1010 PART/S-CORP NAME A	27A(a)	34	52	85	A/N OR "STMbnn"
+1020 PART/S-CORP IND	27A(b)	1	86	86	"P" OR "S" OR BLANK
+1030 FOREIGN PARTNER	27A(c)	1	87	87	"X" OR BLANK
+1040 PART/S-CORP EIN	27A(d)	9	88	96	N
+1050 ALL IS AT RISK	27A(e)	1	97	97	"X" OR BLANK
+1060 SOME IS NOT AT RISK	27A(f)	1	98	98	"X" OR BLANK
1070 PART/S-CORP PASSIVE F8582 LOSS	27A(g)	12	99	110	N **
+1080 PART/S-CORP PASSIVE SCH K-1 INCOME	27A(h)	12	111	122	N
+1090 PYA INDICATOR	27A(h)	3	123	125	"PYA" OR BLANK
+1100 PART/S-CORP NONPASSIVE SCH K-1 LOSS	27A(i)	12	126	137	N
+1110 PYA INDICATOR	27A(i)	3	138	140	"PYA" OR BLANK
+1120 PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27A(j)	12	141	152	N
+1130 PART/S-CORP NONPASSIVE SCH K-1 INCOME	27A(k)	12	153	164	N
+1140 PYA INDICATOR	27A(k)	3	165	167	"PYA" OR BLANK
1150 PART/S-CORP NAME B	27B(a)	34	168	201	A/N
1160 PART/S-CORP IND	27B(b)	1	202	202	"P" OR "S" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1170	FOREIGN PARTNER	27B(c)	1	203	203	"X" OR BLANK
1180	PART/S-CORP EIN	27B(d)	9	204	212	N
1190	ALL IS AT RISK	27B(e)	1	213	213	"X" OR BLANK
1200	SOME IS NOT AT RISK	27B(f)	1	214	214	"X" OR BLANK
1210	PART/S-CORP PASSIVE F8582 LOSS	27B(g)	12	215	226	N
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	27B(h)	12	227	238	N
1230	PYA INDICATOR	27B(h)	3	239	241	"PYA" OR BLANK
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27B(i)	12	242	253	N
1250	PYA INDICATOR	27B(i)	3	254	256	"PYA" OR BLANK
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	257	268	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27B(k)	12	269	280	N
1280	PYA INDICATOR	27B(k)	3	281	283	"PYA" OR BLANK
1290	PART/S-CORP NAME C	27C(a)	34	284	317	A/N
1300	PART/S-CORP IND	27C(b)	1	318	318	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	27C(c)	1	319	319	"X" OR BLANK
1320	PART/S-CORP EIN	27C(d)	9	320	328	N
1330	ALL IS AT RISK	27C(e)	1	329	329	"X" OR BLANK
1340	SOME IS NOT AT RISK	27C(f)	1	330	330	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	27C(g)	12	331	342	N
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	27S(h)	12	343	354	N
1370	PYA INDICATOR	27C(h)	3	355	357	"PYA" OR BLANK
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27C(i)	12	358	369	N
1390	PYA INDICATOR	27C(i)	3	370	372	"PYA" OR BLANK
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	373	384	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27C(k)	12	385	396	N

SECTION 9.17 SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1420	PYA INDICATOR	27C(k)	3	397 -	399	"PYA" OR BLANK
1430	PART/S-CORP NAME D	27D(a)	34	400 -	433	A/N
1440	PART/S-CORP IND	27D(b)	1	434 -	434	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	27D(c)	1	435 -	435	"X" OR BLANK
1460	PART/S-CORP EIN	27D(d)	9	436 -	444	N
1470	ALL IS AT RISK	27D(e)	1	445 -	445	"X" OR BLANK
1480	SOME IS NOT AT RISK	27D(f)	1	446 -	446	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	27D(g)	12	447 -	458	N
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	27D(h)	12	459 -	470	N
1510	PYA INDICATOR	27D(h)	3	471 -	473	"PYA" OR BLANK
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27D(i)	12	474 -	485	N
1530	PYA INDICATOR	27D(i)	3	486 -	488	"PYA" OR BLANK
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	489 -	500	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27D(k)	12	501 -	512	N
1560	PYA INDICATOR	27D(k)	3	513 -	515	"PYA" OR BLANK
1570	PART/S-CORP NAME E	27E(a)	34	516 -	549	A/N
1580	PART/S-CORP IND	27E(b)	1	550 -	550	"P" OR "S" OR BLANK
1590	FOREIGN PARTNER	27E(c)	1	551 -	551	"X" OR BLANK
1600	PART/S-CORP EIN	27E(d)	9	552 -	560	N
1610	ALL IS AT RISK	27E(e)	1	561 -	561	"X" OR BLANK
1620	SOME IS NOT AT RISK	27E(f)	1	562 -	562	"X" OR BLANK
1630	PART/S-CORP PASSIVE F8582 LOSS	27E(g)	12	563 -	574	N
1640	PART/S-CORP PASSIVE SCH K-1 INCOME	27E(h)	12	575 -	586	N
1650	PYA INDICATOR	27E(h)	3	587 -	589	"PYA" OR BLANK
1660	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27E(i)	12	590 -	601	N
1670	PYA INDICATOR	27E(i)	3	602 -	604	"PYA" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1680	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27E(j)	12	605 -	616	N
1690	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27E(k)	12	617 -	628	N
1700	PYA INDICATOR	27E(k)	3	629 -	631	"PYA" OR BLANK
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	28a(h)	12	632 -	643	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	28a(k)	12	644 -	655	N
1730	TOTAL PASSIVE F8582 LOSS	28b(g)	12	656 -	667	N
1740	TOTAL NONPASSIVE SCH K-1 LOSS	28b(i)	12	668 -	679	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	28b(j)	12	680 -	691	N
1760	TOT PART/S-CORP INCOME	29	12	692 -	703	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	30	12	704 -	715	N ***
1780	NET PART/S-CORP INCOME OR LOSS	31	12	716 -	727	N
*1790	ESTATE/TRUST NAME A	32A(a)	56	728 -	783	A/N OR "STMbnn"
+1800	ESTATE/TRUST EIN	32A(b)	9	784 -	792	N
1810	PASSIVE F8582 LOSS	32A(c)	12	793 -	804	N **
+1820	PASSIVE SCH K-1 INCOME	32A(d)	12	805 -	816	N
+1830	NONPASSIVE SCH K-1 LOSS	32A(e)	12	817 -	828	N
+1840	NONPASSIVE SCH K-1 INC	32A(f)	12	829 -	840	N
1850	ESTATE/TRUST NAME B	32B(a)	56	841 -	896	A/N
1860	ESTATE/TRUST EIN	32B(b)	9	897 -	905	N
1870	PASSIVE F8582 LOSS	32B(c)	12	906 -	917	N
1880	PASSIVE SCH K-1 INCOME	32B(d)	12	918 -	929	N
1890	NONPASSIVE SCH K-1 LOSS	32B(e)	12	930 -	941	N
1900	NONPASSIVE SCH K-1 INC	32B(f)	12	942 -	953	N
1970	TOTAL PASSIVE SCH K-1 INCOME	33a(d)	12	954 -	965	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	33a(f)	12	966 -	977	N

SECTION 9.17 SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1990	TOTAL PASSIVE F8582 LOSS	33b(c)	12	978 - 989	N	
2000	TOTAL NONPASSIVE SCH K-1 LOSS	33b(e)	12	990 - 1001	N	
2010	TOT ESTATE/TRUST INCOME	34	12	1002 - 1013	N	
2020	TOT ESTATE/TRUST LOSS	35	12	1014 - 1025	N ***	
2030	SCH K-1 ES PAYMENTS LITERAL	36	18	1026 - 1043	"ESbPAYMENTbCLAIMED" OR BLANK	
2040	SCH K-1 ES PAYMENTS AMOUNT	36	12	1044 - 1055	N	
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	36	12	1056 - 1067	N	
*2060	REMIC NAME	37(a)	20	1068 - 1087	A/N OR "STMbnn"	
+2070	REMIC EIN	37(b)	9	1088 - 1096	N	
+2080	REMIC EXCESS INCLUSION	37(c)	12	1097 - 1108	N	
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	37(d)	12	1109 - 1120	N	
+2100	REMIC SCH Q LINE 3 INCOME	37(e)	12	1121 - 1132	N	
2110	TOTAL REMIC INCOME	38	12	1133 - 1144	N	
2120	NET FARM RENTAL INCOME/LOSS	39	12	1145 - 1156	N	
2130	TOTAL INCOME (LOSS)	40	12	1157 - 1168	N	
2140	FARMING/FISHING INCOME	41	12	1169 - 1180	N	
2150	REAL ESTATE PROFESSIONALS	42	12	1181 - 1192	N	
	RECORD TERMINUS CHARACTER		1	1193 - 1193	"#"	



**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2000**

Attachment  
Sequence No. **14**

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. \_\_\_\_\_

**B Enter code from Part IV**

C Accounting method: (1)  Cash (2)  Accrual

E Did you "materially participate" in the operation of this business during 2000? If "No," see page F-2 for limit on passive losses.  Yes  No

**Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)**  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale . . . . .	1				
2	Cost or other basis of livestock and other items reported on line 1 . . . . .	2				
3	Subtract line 2 from line 1 . . . . .	3				
4	Sales of livestock, produce, grains, and other products you raised . . . . .	4				
5a	Total cooperative distributions (Form(s) 1099-PATR) <input type="checkbox"/> 5a			5b Taxable amount	5b	
6a	Agricultural program payments (see page F-2) <input type="checkbox"/> 6a			6b Taxable amount	6b	
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election . . . . .	7a			7a	
b	CCC loans forfeited . . . . .	7b		7c Taxable amount	7c	
8	Crop insurance proceeds and certain disaster payments (see page F-3):					
a	Amount received in 2000 . . . . .	8a		8b Taxable amount	8b	
c	If election to defer to 2001 is attached, check here <input type="checkbox"/> 8d Amount deferred from 1999 . . . . .	8d			8d	
9	Custom hire (machine work) income . . . . .	9			9	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .	10			10	
11	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 . . . . .	11			11	

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12	Car and truck expenses (see page F-4—also attach Form 4562) . . . . .	12				
13	Chemicals . . . . .	13				
14	Conservation expenses (see page F-4) . . . . .	14				
15	Custom hire (machine work) . . . . .	15				
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) . . . . .	16				
17	Employee benefit programs other than on line 25 . . . . .	17				
18	Feed purchased . . . . .	18				
19	Fertilizers and lime . . . . .	19				
20	Freight and trucking . . . . .	20				
21	Gasoline, fuel, and oil . . . . .	21				
22	Insurance (other than health) . . . . .	22				
23	Interest:					
a	Mortgage (paid to banks, etc.) . . . . .	23a				
b	Other . . . . .	23b				
24	Labor hired (less employment credits) . . . . .	24				
25	Pension and profit-sharing plans . . . . .	25				
26	Rent or lease (see page F-5):					
a	Vehicles, machinery, and equipment . . . . .	26a				
b	Other (land, animals, etc.) . . . . .	26b				
27	Repairs and maintenance . . . . .	27				
28	Seeds and plants purchased . . . . .	28				
29	Storage and warehousing . . . . .	29				
30	Supplies purchased . . . . .	30				
31	Taxes . . . . .	31				
32	Utilities . . . . .	32				
33	Veterinary, breeding, and medicine . . . . .	33				
34	Other expenses (specify):					
a	.....	34a				
b	.....	34b				
c	.....	34c				
d	.....	34d				
e	.....	34e				
f	.....	34f				

35 **Total expenses.** Add lines 12 through 34f . . . . .

36 **Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6) . . . . .

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).  
 37a All investment is at risk.  
 37b Some investment is not at risk.

**Part III Farm Income—Accrual Method** (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year . . . . .				38		
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a			39b	Taxable amount	
40a	Agricultural program payments . . . . .	40a			40b	Taxable amount	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election . . . . .				41a		
b	CCC loans forfeited . . . . .	41b			41c	Taxable amount	
42	Crop insurance proceeds . . . . .				42		
43	Custom hire (machine work) income . . . . .				43		
44	Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .				44		
45	Add amounts in the right column for lines 38 through 44 . . . . .				45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	46					
47	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	47					
48	Add lines 46 and 47 . . . . .	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .				50		
51	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on page 1, line 11 . . . . . ▶				51		

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

**Caution.** File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming
- 111300 Fruit and tree nut farming

- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)



SECTION 9.19 SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	0870
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Fbbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009 NAME OF PROPRIETOR		35	43 -	77	A/N
0010 SOCIAL SECURITY NUMBER		9	78 -	86	NO ENTRY
0020 PRINCIPAL PRODUCT	A	50	87 -	136	A/N
0030 PRINCIPAL AGRICULTURAL CODE	B	6	137 -	142	A/N
0040 ACCOUNTING METHOD (CASH)	C 1	1	143 -	143	"X" OR BLANK
0050 ACCOUNTING METHOD (ACCRUAL)	C 2	1	144 -	144	"X" OR BLANK
0060 EMPLOYER ID NUMBER	D	9	145 -	153	N
0080 MATERIALLY PARTICIPATE - YES	E	1	154 -	154	"X" OR BLANK
0085 MATERIALLY PARTICIPATE - NO	E	1	155 -	155	"X" OR BLANK
0110 SALES OF LIVESTOCK	PT I 1	12	156 -	167	N
0120 COST OF LIVESTOCK	PT I 2	12	168 -	179	N
0130 LINE 1 MINUS LINE 2	PT I 3	12	180 -	191	N
0140 SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	192 -	203	N
0150 TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	204 -	215	N
0160 TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	216 -	227	N
0170 AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	228 -	239	N
0180 AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	240 -	251	N

SECTION 9.19 SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190 CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	252 -	263	N
@0200 CCC LOANS STATEMENT	PT I 7a	6	264 -	269	"STMbnn" OR BLANK
0210 CCC LOANS FORFEITED OR REPAID	PT I 7b	12	270 -	281	N
0220 CCC LOANS TAXABLE AMOUNT	PT I 7c	12	282 -	293	N
0230 CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 8a	12	294 -	305	N
0240 CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	306 -	317	N
@0250 ELECTION TO DEFER	PT I 8c	6	318 -	323	"STMbnn" OR BLANK
0260 ELECTION TO DEFER	PT I 8c	1	324 -	324	"X" OR BLANK
0270 AMOUNT DEFERRED	PT I 8d	12	325 -	336	N
0280 CUSTOM HIRE	PT I 9	12	337 -	348	N
0290 OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	349 -	360	N
0300 ADD AMOUNTS IN COL 3-10	PT I 11	12	361 -	372	N
0320 CAR AND TRUCK EXPENSES (FORM 4562)	PT II 12	12	373 -	384	N
0330 CHEMICAL	PT II 13	12	385 -	396	N
0340 CONSERVATION EXPENSES	PT II 14	12	397 -	408	NO ENTRY
0350 CUSTOM HIRE	PT II 15	12	409 -	420	N
0360 DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	421 -	432	N
0370 EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	433 -	444	N
0380 FEED PURCHASED	PT II 18	12	445 -	456	N
0390 FERTILIZERS AND LIME	PT II 19	12	457 -	468	N

SECTION 9.19 SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0400 FREIGHT AND TRUCKING	PT II 20	12	469 -	480	N
0410 GASOLINE, FUEL AND OIL	PT II 21	12	481 -	492	N
0420 INSURANCE	PT II 22	12	493 -	504	N
0430 MORTGAGE	PT II 23a	12	505 -	516	N
0440 OTHER	PT II 23b	12	517 -	528	N
*0450 FORM 1098 EXPLANATION	PT II 23a	6	529 -	534	"STMbnn" OR BLANK
*0460 FORM 1098 NAME/ADDRESS	PT II 23b	6	535 -	540	"STMbnn" OR BLANK
0470 LABOR HIRED	PT II 24	12	541 -	552	N
0480 PENSION AND PROFIT-SHARING PLANS	PT II 25	12	553 -	564	N
0490 RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	565 -	576	N
0500 OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	577 -	588	N
0510 REPAIRS AND MAINTENANCE	PT II 27	12	589 -	600	N
0520 SEEDS AND PLANTS PURCHASED	PT II 28	12	601 -	612	N
0530 STORAGE AND WAREHOUSING	PT II 29	12	613 -	624	N
0540 SUPPLIES PURCHASED	PT II 30	12	625 -	636	N
0550 TAXES	PT II 31	12	637 -	648	N
0560 UTILITIES	PT II 32	12	649 -	660	N
0570 VETERINARY FEES AND MEDICINE	PT II 33	12	661 -	672	N
*0580 OTHER EXPENSES	PT II 34	6	673 -	678	"STMbnn" OR BLANK

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD \*0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

SECTION 9.19 SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0590 OTHER EXPENSES (SPECIFY)	PT II 34a	15	679 -	693	A/N
0600 OTHER EXPENSES	PT II 34a	12	694 -	705	N
0610 OTHER EXPENSES (SPECIFY)	PT II 34b	15	706 -	720	A/N
0620 OTHER EXPENSES	PT II 34b	12	721 -	732	N
0630 OTHER EXPENSES (SPECIFY)	PT II 34c	15	733 -	747	A/N
0640 OTHER EXPENSES	PT II 34c	12	748 -	759	N
0650 OTHER EXPENSES (SPECIFY)	PT II 34d	15	760 -	774	A/N
0660 OTHER EXPENSES	PT II 34d	12	775 -	786	N
0670 OTHER EXPENSES (SPECIFY)	PT II 34e	15	787 -	801	A/N
0680 OTHER EXPENSES	PT II 34e	12	802 -	813	N
0690 OTHER EXPENSES (SPECIFY)	PT II 34f	15	814 -	828	A/N
0700 OTHER EXPENSES	PT II 34f	12	829 -	840	N
0710 ADD AMOUNTS ON LINE 12 - 34f	PT II 35	12	841 -	852	N
0720 PAL INDICATOR	36	3	853 -	855	"PAL" OR BLANK
0730 NET FARM PROFIT OR (LOSS)	PT II 36	12	856 -	867	N
0740 ALL INVESTMENT IS AT RISK	PT II 37a	1	868 -	868	"X" OR BLANK
0750 SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	869 -	869	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	870 -	870	"#"

SECTION 9.20 SCHEDULE F - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0259
START RECORD SENTINEL		4	5 -	8	*****
0770 RECORD ID		6	9 -	14	"SCHbbb"
0771 SCHEDULE TYPE		6	15 -	20	"Fbbbb"
0772 PAGE NUMBER		5	21 -	25	"PG02b"
0773 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0774 FILLER		1	35 -	35	BLANK
0775 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0780 SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 -	54	N
0790 TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 -	66	N
0800 TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 -	78	N
0810 AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 -	90	N
0820 AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 -	102	N
0830 CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 -	114	N
0840 CCC LOANS FORFEITED OR REPAYED WITH CERTIFICATES	PT III 41b	12	115 -	126	N
0850 CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	127 -	138	N
0860 CROP INSURANCE PROCEEDS	PT III 42	12	139 -	150	N
0870 CUSTOM HIRE INCOME	PT III 43	12	151 -	162	N
0880 OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	163 -	174	N
0890 ADD AMOUNTS FOR LINES 38-44	PT III 45	12	175 -	186	N
0900 INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	187 -	198	N

SECTION 9.20 SCHEDULE F - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0910 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	199	-	210	N
0920 ADD LINES 46 AND 47	PT III 48	12	211	-	222	N
0930 INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	223	-	234	N
0940 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 49)	PT III 50	12	235	-	246	N
0950 LINE 45 MINUS LINE 50	PT III 51	12	247	-	258	N
RECORD TERMINUS CHARACTER		1	259	-	259	"#"



**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of employer

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

**2000**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

**A** Did you pay **any one** household employee cash wages of \$1,200 or more in 2000? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

**B** Did you withhold Federal income tax during 2000 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back.

**Part I Social Security, Medicare, and Income Taxes**

1	Total cash wages subject to social security taxes (see page 3)	1		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		
3	Total cash wages subject to Medicare taxes (see page 3)	3		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5		
6	<b>Total social security, Medicare, and income taxes</b> (add lines 2, 4, and 5)	6		
7	Advance earned income credit (EIC) payments, if any	7		
8	<b>Net taxes</b> (subtract line 7 from line 6)	8		

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 55. If you are not required to file Form 1040, see the line 9 instructions on page 4.
- Yes.** Go to line 10 on the back.

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? . . . . .	<b>10</b>	
<b>11</b> Did you pay all state unemployment contributions for 2000 by April 16, 2001? Fiscal year filers, see page 4 . . . . .	<b>11</b>	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b>	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
 If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions ▶			
<b>14</b> State reporting number as shown on state unemployment tax return ▶			
<b>15</b> Contributions paid to your state unemployment fund (see page 4) . . . . .	<b>15</b>		
<b>16</b> Total cash wages subject to FUTA tax (see page 4) . . . . .		<b>16</b>	
<b>17 FUTA tax.</b> Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 . . . . .		<b>17</b>	

**Section B**

**18** Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
<b>19</b> Totals . . . . .							<b>19</b>		
<b>20</b> Add columns (h) and (i) of line 19 . . . . .						<b>20</b>			
<b>21</b> Total cash wages subject to FUTA tax (see the line 16 instructions on page 4) . . . . .							<b>21</b>		
<b>22</b> Multiply line 21 by 6.2% (.062) . . . . .							<b>22</b>		
<b>23</b> Multiply line 21 by 5.4% (.054) . . . . .						<b>23</b>			
<b>24</b> Enter the <b>smaller</b> of line 20 or line 23 . . . . .							<b>24</b>		
<b>25 FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to line 26 . . . . .							<b>25</b>		

**Part III Total Household Employment Taxes**

<b>26</b> Enter the amount from line 8 . . . . .	<b>26</b>		
<b>27</b> Add line 17 (or line 25) and line 26 . . . . .	<b>27</b>		

**28** Are you required to file Form 1040?  
 **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 55. **Do not** complete Part IV below.  
 **No.** You may have to complete Part IV. See page 4 for details.

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.**

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_



SECTION 9.22 SCHEDULE H - PAGE 1

FIELD IDENTIFICATION NO.	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	"Hbbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010 EMPLOYER NAME		35	43 -	77	A/N
0015 EMPLOYER NAME CONTROL		4	78 -	81	NO ENTRY
0020 EMPLOYER SSN		9	82 -	90	NO ENTRY
0030 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 -	99	N
0040 CASH WAGE OVER \$1100 PAID YEARLY - YES BOX	A	1	100 -	100	"X" OR BLANK
0045 CASH WAGE OVER \$1100 PAID YEARLY - NO BOX	A	1	101 -	101	"X" OR BLANK
0050 FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102 -	102	"X" OR BLANK
0055 FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103 -	103	"X" OR BLANK
0060 CASH WAGE OVER \$1000 PAID QUARTERLY - NO BOX	C	1	104 -	104	"X" OR BLANK
0065 CASH WAGE OVER \$1000 PAID QUARTERLY - YES BOX	C	1	105 -	105	"X" OR BLANK
0070 SOCIAL SECURITY WAGES	1	12	106 -	117	N
0080 SOCIAL SECURITY TAX	2	12	118 -	129	N
0090 MEDICARE WAGES	3	12	130 -	141	N
0100 MEDICARE TAX	4	12	142 -	153	N
0110 FEDERAL INCOME TAX WITHHELD	5	12	154 -	165	N
0115 DISABILITY AMOUNT	6	12	166 -	177	N
0120 TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178 -	189	N
0130 ADVANCE EIC PAYMENT	7	12	190 -	201	N

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

SECTION 9.23 SCHEDULE H - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0422
START RECORD SENTINEL		4	5 -	8	*****
0160 RECORD ID		6	9 -	14	"SCHbbb"
0161 SCHEDULE TYPE		6	15 -	20	"Hbbbb"
0162 PAGE NUMBER		5	21 -	25	"PG02b"
0163 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0290	STATE EXPERIENCE RATE 1	18(e)	6	147 -	152	NO ENTRY
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
0510	FUTA TAX (SUBTRACT LINE 24 FROM LINE 22)	25	12	384 -	395	NO ENTRY
0520	TOTAL TAXES FROM LINE 8	26	12	396 -	407	N

SECTION 9.23 SCHEDULE H - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0530	TOTAL COMBINED TAXES PLUS FUTA	27	12	408	- 419	N
	TAXES					
0540	REQUIRED TO FILE FORM 1040 -	28	1	420	- 420	"X" OR BLANK
	YES					
0550	REQUIRED TO FILE FORM 1040 -	28	1	421	- 421	NO ENTRY
	NO					
	RECORD TERMINUS CHARACTER		1	422	- 422	"#"

**SCHEDULE J  
(Form 1041)**

**Accumulation Distribution for Certain Complex Trusts**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1041.  
▶ See the Instructions for Form 1041.

**2000**

Name of trust

Employer identification number

**Part I Accumulation Distribution in 2000**

**Note:** See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.

1 Other amounts paid, credited, or otherwise required to be distributed for 2000 (from Schedule B of Form 1041, line 10)	1	
2 Distributable net income for 2000 (from Schedule B of Form 1041, line 7)	2	
3 Income required to be distributed currently for 2000 (from Schedule B of Form 1041, line 9)	3	
4 Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Accumulation distribution for 2000. Subtract line 4 from line 1	5	

**Part II Ordinary Income Accumulation Distribution** (Enter the applicable throwback years below.)

**Note:** If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....
6 Distributable net income (see page 29 of the instructions)	6				
7 Distributions (see page 29 of the instructions)	7				
8 Subtract line 7 from line 6	8				
9 Enter amount from page 2, line 25 or line 31, as applicable	9				
10 Undistributed net income Subtract line 9 from line 8	10				
11 Enter amount of prior accumulation distributions thrown back to any of these years	11				
12 Subtract line 11 from line 10	12				
13 Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 29 of the instructions)	13				
14 Divide line 13 by line 10 and multiply result by amount on line 9	14				
15 Add lines 13 and 14	15				
16 Tax-exempt interest included on line 13 (see page 29 of the instructions)	16				
17 Subtract line 16 from line 15	17				



**Part III Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (See page 29 of the instructions.)

**Note:** If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), skip lines 18 through 25 and complete lines 26 through 31.

	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....	Throwback year ending 19 .....
<b>18</b> Regular tax . . . . .	<b>18</b>				
<b>19</b> Trust's share of net short-term gain . . . . .	<b>19</b>				
<b>20</b> Trust's share of net long-term gain. . . . .	<b>20</b>				
<b>21</b> Add lines 19 and 20. . . . .	<b>21</b>				
<b>22</b> Taxable income . . . . .	<b>22</b>				
<b>23</b> Enter percent. Divide line 21 by line 22, but do not enter more than 100% . . . . .	<b>23</b>	%	%	%	%
<b>24</b> Multiply line 18 by the percentage on line 23. . . . .	<b>24</b>				
<b>25</b> Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9. . . . .	<b>25</b>				
<b>Do not</b> complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.					
<b>26</b> Tax on income other than long-term capital gain . . . . .	<b>26</b>				
<b>27</b> Trust's share of net short-term gain . . . . .	<b>27</b>				
<b>28</b> Trust's share of taxable income less section 1202 deduction. . . . .	<b>28</b>				
<b>29</b> Enter percent. Divide line 27 by line 28, but do not enter more than 100% . . . . .	<b>29</b>	%	%	%	%
<b>30</b> Multiply line 26 by the percentage on line 29. . . . .	<b>30</b>				
<b>31</b> Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9 . . . . .	<b>31</b>				

**Part IV Allocation to Beneficiary**

**Note:** Be sure to complete Form 4970, Tax on Accumulation Distribution of Trusts.

Beneficiary's name		Identifying number		
Beneficiary's address (number and street including apartment number or P.O. box)		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
City, state, and ZIP code				
<b>32</b> Throwback year 19 .....	<b>32</b>			
<b>33</b> Throwback year 19 .....	<b>33</b>			
<b>34</b> Throwback year 19 .....	<b>34</b>			
<b>35</b> Throwback year 19 .....	<b>35</b>			
<b>36</b> Throwback year 19 .....	<b>36</b>			
<b>37</b> Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970. . . . .	<b>37</b>			



SECTION 9.25 SCHEDULE J - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0852
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"Jbbbb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 EMPLOYER IDENTIFICATION		9	43 -	51	N
0020 AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	52 -	63	N
0030 DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	64 -	75	N
0040 INCOME REQUIRED (SCHEDULE B)	PT I 3	12	76 -	87	N
0050 LINE 2 MINUS LINE 3	PT I 4	12	88 -	99	N
0060 ACCUMULATION DISTRIBUTION	PT I 5	12	100 -	111	N
0070 THROWBACK YEAR ENDING	PT II (a)	4	112 -	115	YYYY
0080 DISTRIBUTABLE NET INCOME	PT II 6(a)	12	116 -	127	N
0090 DISTRIBUTIONS	PT II 7(a)	12	128 -	139	N
0100 LINE 6 MINUS LINE 7	PT II 8(a)	12	140 -	151	N
0110 AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	152 -	163	N
0120 UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	164 -	175	N
0130 AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	176 -	187	N
0140 LINE 10 MINUS LINE 11	PT II 12(a)	12	188 -	199	N

SECTION 9.25 SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	200	- 211	N
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	212	- 223	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	224	- 235	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	236	- 247	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	248	- 259	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	260	- 263	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	264	- 275	N
0220	DISTRIBUTIONS	PT II 7(b)	12	276	- 287	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	288	- 299	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	300	- 311	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	312	- 323	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	324	- 335	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	336	- 347	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	348	- 359	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	360	- 371	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	372	- 383	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	384	- 395	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	396	- 407	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	408	- 411	YYYY

SECTION 9.25 SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	412 -	423	N
0350	DISTRIBUTIONS	PT II 7(c)	12	424 -	435	N
0360	LINE 6 MINUS LINE 7	PT II 8(c)	12	436 -	447	N
0370	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(c)	12	448 -	459	N
0380	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(c)	12	460 -	471	N
0390	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(c)	12	472 -	483	N
0400	LINE 10 MINUS LINE 11	PT II 12(c)	12	484 -	495	N
0410	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(c)	12	496 -	507	N
0420	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(c)	12	508 -	519	N
0430	ADD LINES 13 AND 14	PT II 15(c)	12	520 -	531	N
0440	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(c)	12	532 -	543	N
0450	LINE 15 MINUS LINE 16	PT II 17(c)	12	544 -	555	N
0460	THROWBACK YEAR ENDING	PT II (d)	4	556 -	559	YYYY
0470	DISTRIBUTABLE NET INCOME	PT II 6(d)	12	560 -	571	N
0480	DISTRIBUTIONS	PT II 7(d)	12	572 -	583	N
0490	LINE 6 MINUS LINE 7	PT II 8(d)	12	584 -	595	N
0500	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(d)	12	596 -	607	N
0510	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(d)	12	608 -	619	N
0520	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(d)	12	620 -	631	N
0530	LINE 10 MINUS LINE 11	PT II 12(d)	12	632 -	643	N

SECTION 9.25 SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(d)	12	644 -	655	N
0550	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(d)	12	656 -	667	N
0560	ADD LINES 13 AND 14	PT II 15(d)	12	668 -	679	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	680 -	691	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	692 -	703	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	704 -	707	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	708 -	719	N
0610	DISTRIBUTIONS	PT II 7(e)	12	720 -	731	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	732 -	743	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	744 -	755	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	756 -	767	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	768 -	779	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	780 -	791	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	792 -	803	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	804 -	815	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	816 -	827	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	828 -	839	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	840 -	851	N
	RECORD TERMINUS CHARACTER		1	852 -	852	"#"

SECTION 9.26 SCHEDULE J - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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	"Jbbbb"
0732 PAGE NUMBER		5	21 -	25	"PG02b"
0733 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0734 FILLER		1	35 -	35	BLANK
0735 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0740 THROWBACK YEAR ENDING	PT III (a)	4	43 -	46	YYYY
0750 TAX	PT III 18(a)	12	47 -	58	N
0760 NET SHORT-TERM GAIN	PT III 19(a)	12	59 -	70	N
0770 NET LONG-TERM GAIN	PT III 20(a)	12	71 -	82	N
0780 TOTAL NET CAPITAL GAIN (ADD LINE 19 AND LINE 20)	PT III 21(a)	12	83 -	94	N
0790 TAXABLE INCOME	PT III 22(a)	12	95 -	106	N
0800 ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(a)	6	107 -	112	N
0810 MULTIPLY AMOUNT ON LINE 18 BY THE PERCENTAGE ON LINE 23	PT III 24(a)	12	113 -	124	N
0820 TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(a)	12	125 -	136	N
0830 TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(a)	12	137 -	148	N
0840 NET SHORT-TERM GAIN	PT III 27(a)	12	149 -	160	N
0850 TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(a)	12	161 -	172	N
0860 ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(a)	6	173 -	178	N
0870 MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(a)	12	179 -	190	N

FIELD 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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1070	NET LONG-TERM GAIN	PT III 20(c)	12	391 -	402	N
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 9.26 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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1460	ENTER PERCENT	PT III 29(e)	6	813 -	818	N
1470	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(e)	12	819 -	830	N
1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831 -	842	N
1490	BENEFICIARY'S NAME	PT IV	35	843 -	877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)
<p>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".</p>						
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

SECTION 9.26 SCHEDULE J - PAGE 2

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

**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 2000, or fiscal year  
beginning ..... , 2000, ending ..... , 20 .....  
▶ **Complete a separate Schedule K-1 for each beneficiary.**

**2000**

Name of trust or decedent's estate

Amended K-1  
 Final K-1

**Beneficiary's identifying number ▶**

Beneficiary's name, address, and ZIP code

**Estate's or trust's EIN ▶**

Fiduciary's name, address, and ZIP code

(a) Allocable share item		(b) Amount	(c) Calendar year 2000 Form 1040 filers enter the amounts in column (b) on:
<b>1</b> Interest . . . . .	<b>1</b>		Schedule B, Part I, line 1
<b>2</b> Ordinary dividends . . . . .	<b>2</b>		Schedule B, Part II, line 5
<b>3</b> Net short-term capital gain . . . . .	<b>3</b>		Schedule D, line 5
<b>4</b> Net long-term capital gain: <b>a</b> 28% rate gain . . . . .	<b>4a</b>		Schedule D, line 12, column (g)
<b>b</b> Unrecaptured section 1250 gain . . . . .	<b>4b</b>		Line 11 of the worksheet for Schedule D, line 25
<b>c</b> Total for year . . . . .	<b>4c</b>		Schedule D, line 12, column (f)
<b>5a</b> Annuities, royalties, and other nonpassive income before directly apportioned deductions . . . . .	<b>5a</b>		Schedule E, Part III, column (f)
<b>b</b> Depreciation . . . . .	<b>5b</b>		} Include on the applicable line of the appropriate tax form
<b>c</b> Depletion . . . . .	<b>5c</b>		
<b>d</b> Amortization . . . . .	<b>5d</b>		
<b>6a</b> Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions) . . . . .	<b>6a</b>		
<b>b</b> Depreciation . . . . .	<b>6b</b>		} Include on the applicable line of the appropriate tax form
<b>c</b> Depletion . . . . .	<b>6c</b>		
<b>d</b> Amortization . . . . .	<b>6d</b>		
<b>7</b> Income for minimum tax purposes . . . . .	<b>7</b>		
<b>8</b> Income for regular tax purposes (add lines 1, 2, 3, 4c, 5a, and 6a) . . . . .	<b>8</b>		
<b>9</b> Adjustment for minimum tax purposes (subtract line 8 from line 7) . . . . .	<b>9</b>		Form 6251, line 12
<b>10</b> Estate tax deduction (including certain generation-skipping transfer taxes) . . . . .	<b>10</b>		Schedule A, line 27
<b>11</b> Foreign taxes . . . . .	<b>11</b>		Form 1116 or Schedule A (Form 1040), line 8
<b>12</b> Adjustments and tax preference items (itemize):			
<b>a</b> Accelerated depreciation . . . . .	<b>12a</b>		} Include on the applicable line of Form 6251
<b>b</b> Depletion . . . . .	<b>12b</b>		
<b>c</b> Amortization . . . . .	<b>12c</b>		
<b>d</b> Exclusion items . . . . .	<b>12d</b>		
<b>13</b> Deductions in the final year of trust or decedent's estate:			
<b>a</b> Excess deductions on termination (see instructions)	<b>13a</b>		Schedule A, line 22
<b>b</b> Short-term capital loss carryover . . . . .	<b>13b</b> ( )		Schedule D, line 5
<b>c</b> Long-term capital loss carryover . . . . .	<b>13c</b> ( )		Schedule D, line 12, columns (f) and (g)
<b>d</b> Net operating loss (NOL) carryover for regular tax purposes	<b>13d</b> ( )		Form 1040, line 21
<b>e</b> NOL carryover for minimum tax purposes . . . . .	<b>13e</b>		See the instructions for Form 6251, line 20
<b>f</b> . . . . .	<b>13f</b>		} Include on the applicable line of the appropriate tax form
<b>g</b> . . . . .	<b>13g</b>		
<b>14</b> Other (itemize):			
<b>a</b> Payments of estimated taxes credited to you . . . . .	<b>14a</b>		Form 1040, line 59
<b>b</b> Tax-exempt interest . . . . .	<b>14b</b>		Form 1040, line 8b
<b>c</b> . . . . .	<b>14c</b>		} Include on the applicable line of the appropriate tax form
<b>d</b> . . . . .	<b>14d</b>		
<b>e</b> . . . . .	<b>14e</b>		
<b>f</b> . . . . .	<b>14f</b>		
<b>g</b> . . . . .	<b>14g</b>		
<b>h</b> . . . . .	<b>14h</b>		

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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		4	1 -	4	0978
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE	6	15 -	20	"K1bbbb"
0002	PAGE NUMBER	5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER	7	36 -	42	N 0000001 - 9999999
0020	FISCAL YEAR BEGINNING	8	43 -	50	FORMAT: MMDDYYYY IF CALENDAR bbbbbbbb
0030	FISCAL YEAR ENDING	8	51 -	58	FORMAT: MMDDYYYY IF CALENDAR bbbbbbbb
0040	NAME OF ESTATE OR TRUST	35	59 -	93	A/N
0050	AMENDED K-1	1	94 -	94	NO ENTRY
0060	FINAL K-1	1	95 -	95	"X" OR BLANK
0070	BENEFICIARY'S IDENTIFYING NUMBER	9	96 -	104	N OR "FOREIGNUS"
0080	NAME LINE 1 (BENEFICIARY'S)	35	105 -	139	A/N
	(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)				
0090	NAME LINE 2 (BENEFICIARY'S)	35	140 -	174	A/N OR BLANK
0100	STREET ADDRESS (BENEFICIARY'S)	35	175 -	209	A/N
0110	CITY (BENEFICIARY'S)	22	210 -	231	A/N
0120	STATE CODE (BENEFICIARY'S)	2	232 -	233	A/N
0130	ZIP CODE (BENEFICIARY'S)	12	234 -	245	N OR nnnnnbbbb OR nnnnnnnnnbbb
0140	ESTATE/TRUST IDENTIFICATION NUMBER	9	246 -	254	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	NAME LINE 1 (FIDUCIARY'S)		35	255 -	289	A/N
0160	NAME LINE 2 (FIDUCIARY'S)		35	290 -	324	A/N
0170	STREET ADDRESS (FIDUCIARY'S)		35	325 -	359	A/N
0180	CITY (FIDUCIARY'S)		22	360 -	381	A/N
0190	STATE (FIDUCIARY'S)		2	382 -	383	A/N
0200	ZIP CODE (FIDUCIARY'S)		12	384 -	395	N OR nnnnnbbbb OR nnnnnnnnnbbb
0210	INTEREST SCHEDULE B PT I	1(b)	12	396 -	407	N ***
0220	DIVIDENDS SCHEDULE B PT II	2(b)	12	408 -	419	N ***
0230	NET SHORT-TERM CAPITAL GAIN (SCHEDULE D) ENTIRE YEAR	3(b)	12	420 -	431	N
0235	LONG TERM CAPITAL GAIN 28% RATE	4a(b)	12	432 -	443	N
0237	UNRECAPTURED SECTION 1250 GAIN	4b(b)	12	444 -	455	N
0240	NET LONG-TERM CAPITAL GAIN (SCHEDULE D) ENTIRE YEAR	4c(b)	12	456 -	467	N
0250	BUSINESS NON PASSIVE INCOME SCHEDULE E PT III	5a(b)	12	468 -	479	N
0260	BUSINESS NON PASSIVE INCOME DEPRECIATION	5b(b)	12	480 -	491	N
0270	BUSINESS NON PASSIVE INCOME DEPLETION	5c(b)	12	492 -	503	N
0280	BUSINESS NON PASSIVE INCOME AMORTIZATION	5d(b)	12	504 -	515	N
0290	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME	6a(b)	12	516 -	527	N
0300	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPRECIATION)	6b(b)	12	528 -	539	N
0310	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPLETION)	6c(b)	12	540 -	551	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0320	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (AMORTIZATION)	6d(b)	12	552 -	563	N
0330	INCOME FOR MINIMUM TAX PURPOSES	7(b)	12	564 -	575	N
0340	INCOME FOR REGULAR TAX PURPOSES	8b	12	576 -	587	N
0350	ADJUSTMENT FOR MINIMUM TAX PURPOSES	9(b)	12	588 -	599	N
0360	ESTATE TAX DEDUCTION (SCHEDULE A)	10(b)	12	600 -	611	N
0370	FOREIGN TAXES (SCHEDULE A OR FORM 1116)	11(b)	12	612 -	623	N
0380	TAX PREFERENCE ITEMS ACCELERATED DEPRECIATION	12a(b)	12	624 -	635	N
0390	TAX PREFERENCE ITEMS DEPLETION	12b(b)	12	636 -	647	N
0400	TAX PREFERENCE ITEMS AMORTIZATION	12c(b)	12	648 -	659	N
0410	TAX PREFERENCE ITEMS EXCLUSION ITEMS (FORM 8801)	12d(b)	12	660 -	671	N
0420	EXCESS DEDUCTIONS ON TERMINATION (SCHEDULE A)	13a(b)	12	672 -	683	N
0430	SHORT TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13b(b)	12	684 -	695	N
0440	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13c(b)	12	696 -	707	N
0450	NET OPERATING LOSS (NOL) CARRYOVER (FORM 1040)	13d(b)	12	708 -	719	N
0455	NET OPERATING LOSS FOR MINIMUM TAX PURPOSES	13e(b)	12	720 -	731	N
0460	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13f(b)	12	732 -	743	N
0470	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13g(b)	12	744 -	755	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040)	14a(b)	12	756	- 767	N ***
0490	OTHER TAX-EXEMPT INTEREST (form 1040)	14b(b)	12	768	- 779	N
0500	OTHER (ITEMIZE)	14c	20	780	- 799	A/N
0510	OTHER (ITEMIZE) AMOUNT	14c(b)	12	800	- 811	N
0520	OTHER (ITEMIZE)	14d	20	812	- 831	A/N
0530	OTHER (ITEMIZE) AMOUNT	14d(b)	12	832	- 843	N
0540	OTHER (ITEMIZE)	14e	20	844	- 863	A/N
0550	OTHER (ITEMIZE) AMOUNT	14e(b)	12	864	- 875	N
0560	OTHER (ITEMIZE)	14f	20	876	- 895	A/N
0570	OTHER (ITEMIZE) AMOUNT	14f(b)	12	896	- 907	N
0580	OTHER (ITEMIZE)	14g	20	908	- 927	A/N
0590	OTHER (ITEMIZE) AMOUNT	14g(b)	12	928	- 939	N
0600	OTHER (ITEMIZE)	14h	20	940	- 959	A/N
0610	OTHER (ITEMIZE) AMOUNT	14h(b)	12	960	- 971	N
*0620	K-1 STATEMENT (STMb99)		6	972	- 977	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	978	- 978	VALUE "#"



**Foreign Tax Credit**  
(Individual, Estate, Trust, or Nonresident Alien Individual)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return \_\_\_\_\_

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive income
- b  High withholding tax interest
- c  Financial services income
- d  Shipping income
- e  Dividends from a DISC or former DISC
- f  Certain distributions from a foreign sales corporation (FSC) or former FSC
- g  Lump-sum distributions
- h  Section 901(j) income
- i  Income re-sourced by treaty
- j  General limitation income

k Resident of (name of country) ▶ \_\_\_\_\_

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>I Enter the name of the foreign country or U.S. possession</b> ▶				
<b>1</b> Gross income from sources within country shown above and of the type checked above. See page 7 of the instructions: _____				<b>1</b>
<b>Deductions and losses (Caution: See pages 8 and 9 of the instructions):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1 (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction. See instructions . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income. See instructions . . . . .				
<b>e</b> Gross income from all sources. See instructions . . . . .				
<b>f</b> Divide line 3d by line 3e. See instructions . . . . .				
<b>g</b> Multiply line 3c by line 3f. . . . .				
<b>4</b> Pro rata share of interest expense. See instructions:				
<b>a</b> Home mortgage interest (use worksheet on page 9 of the instructions) . . . . .				
<b>b</b> Other interest expense . . . . .				
<b>5</b> Losses from foreign sources . . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1. Enter the result here and on line 14, page 2 . . . . . ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (See page 9 of the instructions.)**

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
		In foreign currency			In U.S. dollars				
		Taxes withheld at source on:			Taxes withheld at source on:				
	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	
<b>A</b>									
<b>B</b>									
<b>C</b>									

**8** Add lines A through C, column (x). Enter the total here and on line 9, page 2 . . . . . ▶ **8**

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	9		
10	Carryback or carryover (attach detailed computation) . . . . .	10		
11	Add lines 9 and 10 . . . . .	11		
12	Reduction in foreign taxes. See page 10 of the instructions . . . . .	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . . .	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions . . . . .	14		
15	Adjustments to line 14. See page 10 of the instructions. . . . .	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21.) . . . . .	16		
17	<b>Individuals:</b> Enter the amount from Form 1040, line 37. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . . <i>Caution: If you figured your tax using the special rates on capital gains, see page 12 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1". . . . .	18		
19	<b>Individuals:</b> Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. <b>Estates and trusts:</b> Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37. . . . .	19		
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20		
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are completing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions. . . . . ▶	21		

**Part IV Summary of Credits From Separate Parts III (See page 12 of the instructions.)**

22	Credit for taxes on passive income . . . . .	22		
23	Credit for taxes on high withholding tax interest . . . . .	23		
24	Credit for taxes on financial services income . . . . .	24		
25	Credit for taxes on shipping income . . . . .	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC . . . . .	26		
27	Credit for taxes on lump-sum distributions . . . . .	27		
28	Credit for taxes on income re-sourced by treaty . . . . .	28		
29	Credit for taxes on general limitation income . . . . .	29		
30	Add lines 22 through 29. . . . .	30		
31	Enter the <b>smaller</b> of line 19 or line 30 . . . . .	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 10 . . . . .	32		
33	Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 43; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a. . . . . ▶	33		



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	1122
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"1116bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0007 ALT MIN TAX LITERAL		3	43 -	45	"AMT" OR BLANK
0010 IDENTIFYING NUMBER		9	46 -	54	N
0020 PASSIVE INCOME	a	1	55 -	55	"X" OR BLANK
0030 HIGH WITHHOLDING TAX INTEREST	b	1	56 -	56	"X" OR BLANK
0040 FINANCIAL SERVICES INCOME	c	1	57 -	57	"X" OR BLANK
0050 SHIPPING INCOME	d	1	58 -	58	"X" OR BLANK
0060 DIVIDENDS FROM DISC OR FORMER DISC	e	1	59 -	59	"X" OR BLANK
0070 DISTRIBUTIONS FROM FSC OR FORMER FSC	f	1	60 -	60	"X" OR BLANK
0080 LUMP-SUM DISTRIBUTIONS	g	1	61 -	61	"X" OR BLANK
0085 SECTION 901 (j) INCOME	h	1	62 -	62	"X" OR BLANK
0090 INCOME RE-SOURCED BY TREATY	i	1	63 -	63	"X" OR BLANK
0095 GENERAL LIMITATION INCOME	j	1	64 -	64	"X" OR BLANK
0100 RESIDENT OF: (NAME OF COUNTRY)	k	35	65 -	99	A/N
0110 NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I 1A	35	100 -	134	A/N
0120 GROSS INCOME SOURCE	PT I 1 A	9	135 -	143	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130 GROSS INCOME	PT I 1 A	12	144 -	155	N
0140 EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	156 -	167	N
@0150 EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	168 -	173	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	----	----	----	-----
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 1B	35	306	- 340	A/N
0290	GROSS INCOME SOURCE	PT I 1 B	9	341	- 349	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I 1B	12	350	- 361	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	362	- 373	N
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	374	- 379	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) B	12	380 -	391	N
0340	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) B	12	392 -	403	N
@0350	PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS	PT I 3(b) B	6	404 -	409	"STMbnn" OR BLANK
0360	PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b	PT I 3(c) B	12	410 -	421	N
0370	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) B	12	422 -	433	N
0380	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) B	12	434 -	445	N
0390	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) B	6	446 -	451	N
0400	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) B	12	452 -	463	N
0410	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) B	12	464 -	475	N
0420	PRO RATA SHARE OTHER INTEREST	PT I 4(b) B	12	476 -	487	N
0430	LOSSES FROM FOREIGN SOURCES	PT I 5 B	12	488 -	499	N
0440	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 B	12	500 -	511	N
0450	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I 1C	35	512 -	546	A/N
0460	GROSS INCOME SOURCE	PT I 1 C	9	547 -	555	"WAGESbbbb" "DIVIDENDS" OR BLANK
0470	GROSS INCOME	PT I 1 C	12	556 -	567	N
0480	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	12	568 -	579	N
@0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	6	580 -	585	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0500	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) C	12	586 -	597	N
0510	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) C	12	598 -	609	N
@0520	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS	PT I 3(b) C	6	610 -	615	"STMbnn" OR BLANK
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 1A, 1B, AND 1C)	PT I 1	12	718 -	729	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	730 -	741	N
0640	LINE 1 MINUS LINE 6	PT I 7	12	742 -	753	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (m)	1	754 -	754	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (n)	1	755	- 755	"X" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.						
*0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(o)	8	756	- 763	FORMAT: MMDDYYYY "STMbnnnn" OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(p)	12	764	- 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(q)	12	776	- 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(r)	12	788	- 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(s)	12	800	- 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(t)	12	812	- 823	N
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(u)	12	824	- 835	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(v)	12	836	- 847	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(w)	12	848	- 859	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II A(x)	12	860	- 871	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(o)	8	872	- 879	FORMAT: MMDDYYYY OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(p)	12	880	- 891	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(q)	12	892	- 903	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(r)	12	904	- 915	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(s)	12	916	- 927	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(t)	12	928	- 939	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(u)	12	940 -	951	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(v)	12	952 -	963	N
+0850	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(w)	12	964 -	975	N
+0860	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II B(x)	12	976 -	987	N
+0870	FOREIGN TAXES DATE PAID OR ACCRUED	PT II C(o)	8	988 -	995	FORMAT: MMDDYYYY OR BLANK
+0880	FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(p)	12	996 -	1007	N
+0890	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II C(q)	12	1008 -	1019	N
+0900	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(r)	12	1020 -	1031	N
+0910	FOREIGN TAXES PAID OTHER FOREIGN TAXES ON SOURCE PAID OR ACCRUED.	PT II C(s)	12	1032 -	1043	N
+0920	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(t)	12	1044 -	1055	N
+0930	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II C(u)	12	1056 -	1067	N
+0940	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(v)	12	1068 -	1079	N
+0950	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II C(w)	12	1080 -	1091	N
+0960	FOREIGN TAXES PAID U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED.	PT II C(x)	12	1092 -	1103	N
0970	TOTAL FOREIGN TAXES ADD COL x (a-c)	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	"#"



FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0355
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"FRMbbb"
1001	FORM NUMBER		6	15 -	20	"1116bb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1010	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8.	PT III 9	12	43 -	54	N
1020	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	12	55 -	66	N
@1030	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	6	67 -	72	"STMbnn" OR BLANK
1040	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 -	84	N
1050	COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES	PT III 12	12	85 -	96	N
*1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III L 12	6	97 -	102	"STMbnn" OR BLANK
1060	COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12	PT III 13	12	103 -	114	N
1070	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7.	PT III 14	12	115 -	126	N
1080	COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14	PT III 15	12	127 -	138	N
*1085	ADJUSTMENTS STATEMENT	PT III L 15	6	139 -	144	"STMbnn" OR BLANK
1090	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15	PT III 16	12	145 -	156	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1100	COMPUTATION OF FOREIGN TAX CREDIT: (ESTATES AND TRUSTS)	PT III 17	12	157 -	168	N
1110	COMPUTATION OF FOREIGN TAX CREDIT: DIVIDE LINE 16 BY LINE 17	PT III 18	6	169 -	174	N
1120	COMPUTATION OF FOREIGN TAX CREDIT: INDIVIDUALS (ESTATES AND TRUSTS)	PT III 19	12	175 -	186	N
1130	COMPUTATION OF FOREIGN TAX CREDIT: MULTIPLY LINE 19 BY LINE 18.	PT III 20	12	187 -	198	N
1140	COMPUTATION OF FOREIGN TAX CREDIT: ENTER THE AMOUNT FROM LINE 13 OR LINE 20, WHICHEVER IS SMALLER.	PT III 21	12	199 -	210	N
1150	SUMMARY OF CREDITS CREDIT FOR TAXES ON PASSIVE INCOME	PT IV 22	12	211 -	222	N
1160	SUMMARY OF CREDITS CREDIT FOR TAXES ON HIGH WITHHOLDING TAX INTEREST	PT IV 23	12	223 -	234	N
1170	SUMMARY OF CREDITS CREDIT FOR TAXES ON FINANCIAL SERVICES INCOME	PT IV 24	12	235 -	246	N
1180	SUMMARY OF CREDITS CREDIT FOR TAXES ON SHIPPING INCOME	PT IV 25	12	247 -	258	N
1190	SUMMARY OF CREDITS CREDIT FOR TAXES ON DIVIDENDS FROM A DISC OR FORMER DISC, AND DISTRIBUTIONS FROM A FSC OR FORMER FSC	PT IV 26	12	259 -	270	N
1200	SUMMARY OF CREDITS CREDIT FOR TAXES ON LUMP SUM DISTRIBUTIONS	PT IV 27	12	271 -	282	N
1210	SUMMARY OF CREDITS CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 28	12	283 -	294	N
1220	SUMMARY OF CREDITS CREDIT FOR TAXES ON GENERAL LIMITATION INCOME	PT IV 29	12	295 -	306	N
1230	SUMMARY OF CREDITS COMBINE LINES 22 - 29	PT IV 30	12	307 -	318	N
1235	SUMMARY OF CREDITS SMALLER OF LINE 19 OR 30	PT IV 31	12	319 -	330	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1240 SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS	PT IV 32	12	331	-	342	N
1250 FOREIGN TAX CREDIT LINE 31 MINUS LINE 32	PT IV 33	12	343	-	354	N
RECORD TERMINUS CHARACTER		1	355	-	355	"#"







FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1	-	4	0308
START RECORD SENTINEL		4	5	-	8	*****
0000 RECORD ID		6	9	-	14	"FRMbbb"
0001 FORM NUMBER		6	15	-	20	"2210bb"
0002 PAGE NUMBER		5	21	-	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	-	34	N nnnnnnnnn
0004 FILLER		1	35	-	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	-	42	N 0000001
0010 IDENTIFYING NUMBER		9	43	-	51	N
0012 WAIVER	PT I 1a	1	52	-	52	"X" OR BLANK
0014 ANNUALIZED INCOME INSTALLMENT METHOD	PT I 1b	1	53	-	53	"X" OR BLANK
0016 FEDERAL INCOME TAX WITHHELD FROM WAGES	PT I 1c	1	54	-	54	"X" OR BLANK
0019 ONE OR MORE REQUIRED INSTALLMENTS	PT I 1f	1	55	-	55	"X" OR BLANK
0020 TAX AFTER CREDITS	PT II 2	12	56	-	67	N
0030 OTHER TAXES	PT II 3	12	68	-	79	N
0040 ADD LINES 2 AND 3	PT II 4	12	80	-	91	N
0050 EARNED INCOME CREDIT	PT II 5	12	92	-	103	N
0055 ADDITIONAL CHILD TAX CREDIT	PT II 6	12	104	-	115	N
0060 CREDIT FOR FEDERAL TAX ON FUELS	PT II 7	12	116	-	127	N
0070 ADD LINES 5, 6 AND 7	PT II 8	12	128	-	139	N
0080 CURRENT YEAR TAX (LINE 4 MINUS LINE 8)	PT II 9	12	140	-	151	N
0090 MULTIPLY LINE 9 BY (90%)	PT II 10	12	152	-	163	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0100 WITHHOLDING TAXES	PT II 11	12	164 -	175	N
0110 LINE 9 MINUS LINE 11	PT II 12	12	176 -	187	N
0120 PRIOR YEAR TAX	PT II 13	12	188 -	199	N
0130 REQUIRED ANNUAL PAYMENT (ENTER SMALLER OF LINE 10 OR LINE 13)	PT II 14	12	200 -	211	N
0140 AMOUNT FROM LINE 11	PT III 15	12	212 -	223	N
0150 TOTAL AMOUNT OF ESTIMATED TAX PAYMENTS	PT III 16	12	224 -	235	N
0160 ADD LINES 15 AND 16	PT III 17	12	236 -	247	N
0170 TOTAL UNDERPAYMENTS FOR YEAR (LINE 14 MINUS LINE 17)	PT III 18	12	248 -	259	N
0180 MULTIPLY LINE 18 BY XXXXX	PT III 19	12	260 -	271	N
0190 COMPUTATION OF LINE 18 FOR TOTAL ON LINE 20	PT III 20	12	272 -	283	N
0200 PENALTY (LINE 19 MINUS LINE 20)	PT III 21	12	284 -	295	N
0210 WAIVER AMOUNT	PT III 21	12	296 -	307	N
RECORD TERMINUS CHARACTER		1	308 -	308	"#"



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	0532
START RECORD SENTINEL		4	5 -	8	*****
0220 RECORD ID		6	9 -	14	"FRMbbb"
0221 FORM NUMBER		6	15 -	20	"2210bb"
0222 PAGE NUMBER		5	21 -	25	"PG02b"
0223 EMPLOYER IDENTIFICATION 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 22(a)	12	43 -	54	N
0250 REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 22(b)	12	55 -	66	N
0260 REQUIRED INSTALLMENTS 9/15/XXXX	PT IV 22(c)	12	67 -	78	N
0270 REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 22(d)	12	79 -	90	N
0280 ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 23(a)	12	91 -	102	N
0290 LINE 25 MINUS LINE 26 4/15/XXXX	PT IV 27(a)	12	103 -	114	N
0300 UNDERPAYMENT 4/15/XXXX	PT IV 29(a)	12	115 -	126	N
0310 OVERPAYMENT 4/15/XXXX	PT IV 30(a)	12	127 -	138	N
0320 ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 23(b)	12	139 -	150	N
0330 ENTER AMOUNT FROM LINE 30(a) 6/15/XXXX	PT IV 24(b)	12	151 -	162	N
0340 ADD LINES 23 AND 24 6/15/XXXX	PT IV 25(b)	12	163 -	174	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	ADD LINES 28(b) AND 29(a) 6/15/XXXX	PT IV 26(b)	12	175 -	186	N
0360	LINE 25 MINUS LINE 26 6/15/XXXX	PT IV 27(b)	12	187 -	198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 28(b)	12	199 -	210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 29(b)	12	211 -	222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 30(b)	12	223 -	234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 23(c)	12	235 -	246	N
0410	ENTER AMOUNT FROM LINE 30(b) 9/15/XXXX	PT IV 24(c)	12	247 -	258	N
0420	ADD LINES 23 AND 24 9/15/XXXX	PT IV 25(c)	12	259 -	270	N
0430	ADD LINES 28(b) AND 29(b) 9/15/XXXX	PT IV 26(c)	12	271 -	282	N
0440	LINE 25 MINUS LINE 26 9/15/XXXX	PT IV 27(c)	12	283 -	294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 28(c)	12	295 -	306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 29(c)	12	307 -	318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 30(c)	12	319 -	330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 23(d)	12	331 -	342	N
0490	AMOUNT FROM LINE 30(c) 1/15/XXXX	PT IV 24(d)	12	343 -	354	N
0500	ADD LINES 23 AND 24 1/15/XXXX	PT IV 25(d)	12	355 -	366	N
0510	ADD LINES 28(c) AND 29(c) 1/15/XXXX	PT IV 26(d)	12	367 -	378	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0520 LINE 25 MINUS LINE 26 1/15/XXXX	PT IV 27(d)	12	379 -	390	N
0540 UNDERPAYMENT 1/15/XXXX	PT IV 29(d)	12	391 -	402	N
0560 NUMBER OF DAYS FROM 4/15/XXXX	SEC B 31(a)	3	403 -	405	N
0570 PENALTY 4/15/XXXX	SEC B 32(a)	12	406 -	417	N
0580 NUMBER OF DAYS FROM 6/15/XXXX	SEC B 31(b)	3	418 -	420	N
0590 PENALTY 6/15/XXXX	SEC B 32(b)	12	421 -	432	N
0600 NUMBER OF DAYS FROM 9/15/XXXX	SEC B 31(c)	3	433 -	435	N
0610 PENALTY 9/15/XXXX	SEC B 32(c)	12	436 -	447	N
0612 NO OF DAYS FROM 12/31/XXXX	B 33(a)	3	448 -	450	N
0614 PENALTY 12/31/XXXX	B 34(a)	12	451 -	462	N
0616 NO OF DAYS FROM 12/31/XXXX	B 33(b)	3	463 -	465	N
0618 PENALTY 12/31/XXXX	B 34(b)	12	466 -	477	N
0622 NO OF DAYS FROM 12/31/XXXX	B 33(c)	3	478 -	480	N
0624 PENALTY 12/31/XXXX	B 34(c)	12	481 -	492	N
0626 NO OF DAYS FROM 1/15/XXXX	B 33(d)	3	493 -	495	N
0628 PENALTY 1/15/XXXX	B 34(d)	12	496 -	507	N
0635 WAIVER AMOUNT	SEC B 35	12	508 -	519	N
0645 PENALTY TOTAL	SEC B 35	12	520 -	531	N
RECORD TERMINUS CHARACTER		1	532 -	532	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	1399
START RECORD SENTINEL		4	5 -	8	*****
1270 RECORD ID		6	9 -	14	"FRMbbb"
1271 FORM NUMBER		6	15 -	20	"2210bb"
1272 PAGE NUMBER		5	21 -	25	"PG03b"
1273 EMPLOYER IDENTIFICATION 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, LINE 34	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 FORM 1041, LINE 20	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 IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1420 LINE 15 MINUS LINE 16	PT I 17a	12	211 -	222	N
1430 MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 -	234	N
1440 LINE 19 MINUS LINE 20	PT I 21a	12	235 -	246	N
1450 AMOUNT OF LINE 13 ON 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
1470 IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25a	12	271 -	282	N
1480 SMALLER OF LINE 21 OR LINE 24	PT I 26a	12	283 -	294	N
1490 ADJUSTED GROSS INCOME	PT I 1b	12	295 -	306	N
1500 MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	307 -	318	N
1510 ITEMIZED DEDUCTIONS	PT I 4b	12	319 -	330	N
1520 MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	331 -	342	N
1530 FORM 1040, LINE 34	PT I 7b	12	343 -	354	N
1540 LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	355 -	366	N
1550 LINE 3 MINUS LINE 8	PT I 9b	12	367 -	378	N
1560 FORM 1041, LINE 20	PT I 10b	12	379 -	390	N
1570 LINE 9 MINUS LINE 10	PT I 11b	12	391 -	402	N
1580 TAX AMOUNT	PT I 12b	12	403 -	414	N
1590 SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	415 -	426	NO ENTRY
1600 OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	427 -	438	N
1610 TOTAL TAX	PT I 15b	12	439 -	450	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1620 ALLOWED CREDITS	PT I 16b	12	451 -	462	N
1630 LINE 15 MINUS LINE 16	PT I 17b	12	463 -	474	N
1640 MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	475 -	486	N
1650 COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20b	12	487 -	498	N
1660 LINE 19 MINUS LINE 20	PT I 21b	12	499 -	510	N
1670 AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22b	12	511 -	522	N
1680 AMOUNT OF LINE 25 PRECEDING COLUMN	PT I 23b	12	523 -	534	N
1690 LINE 22 PLUS LINE 23	PT I 24b	12	535 -	546	N
1700 IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25b	12	547 -	558	N
1710 SMALLER OF LINE 21 OR LINE 24	PT I 26b	12	559 -	570	N
1720 ADJUSTED GROSS INCOME	PT 1 1c	12	571 -	582	N
1730 MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	583 -	594	N
1740 ITEMIZED DEDUCTIONS	PT I 4c	12	595 -	606	N
1750 MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	607 -	618	N
1760 FORM 1040, LINE 34	PT I 7c	12	619 -	630	N
1770 LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	631 -	642	N
1780 LINE 3 MINUS LINE 8	PT I 9c	12	643 -	654	N
1790 FORM 1041, LINE 20	PT I 10c	12	655 -	666	N
1800 LINE 9 MINUS LINE 10	PT I 11c	12	667 -	678	N
1810 TAX AMOUNT	PT I 12c	12	679 -	690	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	691 -	702	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	703 -	714	N
1840	TOTAL TAX	PT I 15c	12	715 -	726	N
1850	ALLOWED CREDITS	PT I 16c	12	727 -	738	N
1860	LINE 15 MINUS LINE 16	PT I 17c	12	739 -	750	N
1870	LINE 17 x LINE 18	PT I 19c	12	751 -	762	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20c	12	763 -	774	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	775 -	786	N
1900	AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22c	12	787 -	798	N
1910	AMOUNT OF LINE 25 PRECEDING COLUMN	PT 1 23c	12	799 -	810	N
1920	ADD LINES 22 AND 23	PT I 24c	12	811 -	822	N
1930	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25c	12	823 -	834	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 26c	12	835 -	846	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	847 -	858	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	859 -	870	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	871 -	882	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	883 -	894	N
1990	FORM 1040, LINE 34	PT I 7d	12	895 -	906	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	907 -	918	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	919 -	930	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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2020	FORM 1041, LINE 20	PT I 10d	12	931 -	942	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	943 -	954	N
2040	TAX AMOUNT	PT I 12d	12	955 -	966	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	967 -	978	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	979 -	990	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	991 -	1002	N
2080	ALLOWED CREDITS	PT I 16d	12	1003 -	1014	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	1015 -	1026	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	1027 -	1038	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20d	12	1039 -	1050	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1051 -	1062	N
2130	AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22d	12	1063 -	1074	N
2140	AMOUNT OF LINE 25, PRECEDING COLUMN	PT I 23d	12	1075 -	1086	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1087 -	1098	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 26d	12	1099 -	1110	N
2170	NET SELF-EMPLOYMENT	PT II 27a	12	1111 -	1122	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29a	12	1123 -	1134	NO ENTRY
2210	LINE 28 MINUS LINE 29	PT II 30a	12	1135 -	1146	NO ENTRY
2220	MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32a	12	1147 -	1158	NO ENTRY
2260	MULTIPLY LINE 27 BY LINE 33	PT II 34a	12	1159 -	1170	NO ENTRY



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2270 ADD LINES 32 AND 34	PT II 35a	12	1171	- 1182	NO ENTRY
2280 NET SELF-EMPLOYMENT	PT II 27b	12	1183	- 1194	NO ENTRY
2300 WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29b	12	1195	- 1206	NO ENTRY
2320 LINE 28 MINUS LINE 29	PT II 30b	12	1207	- 1218	NO ENTRY
2330 MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32b	12	1219	- 1230	NO ENTRY
2370 MULTIPLY LINE 27 BY LINE 33	PT II 34b	12	1231	- 1242	NO ENTRY
2380 ADD LINES 32 AND 34	PT II 35b	12	1243	- 1254	NO ENTRY
2390 NET SELF-EMPLOYMENT	PT II 27c	12	1255	- 1266	NO ENTRY
2410 WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29c	12	1267	- 1278	NO ENTRY
2430 LINE 28 MINUS LINE 29	PT II 30c	12	1279	- 1290	NO ENTRY
2440 MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32c	12	1291	- 1302	NO ENTRY
2480 MULTIPLY LINE 27 BY LINE 33	PT II 34c	12	1303	- 1314	NO ENTRY
2490 ADD LINES 32 AND 34	PT II 35c	12	1315	- 1326	NO ENTRY
2500 NET SELF-EMPLOYMENT	PT II 27d	12	1327	- 1338	NO ENTRY
2520 WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29d	12	1339	- 1350	NO ENTRY
2540 LINE 28 MINUS LINE 29	PT II 30d	12	1351	- 1362	NO ENTRY
2550 MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32d	12	1363	- 1374	NO ENTRY
2590 MULTIPLY LINE 27 BY LINE 33	PT II 34d	12	1375	- 1386	NO ENTRY
2600 ADD LINES 32 AND 34	PT II 35d	12	1387	- 1398	NO ENTRY
RECORD TERMINUS CHARACTER		1	1399	- 1399	"#"



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0275
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"2210Fb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010 IDENTIFYING NUMBER		9	43 -	51	N
0013 WAIVER OF PENALTY BOX	1a	1	52 -	52	"X" OR BLANK
0016 FILING STATUS CHANGED BOX	1b	1	53 -	53	"X" OR BLANK
0020 CURRENT YEAR TAX AFTER CREDITS	2	12	54 -	65	N
0030 OTHER TAXES	3	12	66 -	77	N
0040 TAXES SUBTOTAL	4	12	78 -	89	N
0050 EARNED INCOME CREDIT	5	12	90 -	101	N
0055 ADDITIONAL CHILD TAX CREDIT	6	12	102 -	113	N
0060 CREDIT FOR FEDERAL TAX PAID ON FUELS	7	12	114 -	125	N
0070 CREDIT SUBTOTAL	8	12	126 -	137	N
0080 CURRENT YEAR TAX	9	12	138 -	149	N
0090 TWO THIRDS CREDIT	10	12	150 -	161	N
0100 WITHHOLDING TAXES	11	12	162 -	173	N
0110 CURRENT TAXES OWED	12	12	174 -	185	N
0120 PRIOR YEAR'S TAX	13	12	186 -	197	N
0130 REQUIRED ANNUAL PAYMENT	14	12	198 -	209	N
0140 AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	15	12	210 -	221	N
0150 UNDERPAYMENT	16	12	222 -	233	N
0160 EARLIER OF PAYMENT OR TAX DUE DATE	17	8	234 -	241	MMDYYYY
0170 NUMBER OF PENALTY DAYS	18	3	242 -	244	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0176	WAIVED AMOUNT	19	12	245	- 256	N
@0177	WAIVER EXPLANATION	19	6	257	- 262	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	19	12	263	- 274	N
	RECORD TERMINUS CHARACTER		1	275	- 275	"#"

VOID  CORRECTED

Regulated investment company or real estate investment trust's name, address, and ZIP code	OMB No. 1545-0145  <b>2000</b>  Form <b>2439</b>	<p align="center"><b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b></p> <p align="center">For calendar year 2000, or other tax year of the regulated investment company or the real estate investment trust beginning ....., 2000, and ending ....., 20 .....</p>	
Regulated investment company or real estate investment trust's identification number	<b>1a</b> Total undistributed long-term capital gains \$		<p align="center"><b>Copy B</b></p> <p align="center">Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC or REIT's tax year.</p>
Shareholder's identification number	<b>1b</b> 28% rate gain \$	<b>1c</b> Unrecaptured sec. 1250 gain \$	
Shareholder's name, address, and ZIP code	<b>1d</b> Section 1202 gain \$		
	<b>2</b> Tax paid by the regulated investment company or real estate investment trust on the box 1a gains \$		

Form **2439**

Department of the Treasury - Internal Revenue Service

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
		4	1 -	4	0390
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"FRMbbb"
0001	FORM NUMBER	6	15 -	20	"2439bb"
0002	PAGE NUMBER	5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER	7	36 -	42	N 0000001-9999999
0010	VOID INDICATOR BOX	1	43 -	43	"X" OR BLANK
0020	CORRECTED INDICATOR BOX	1	44 -	44	"X" OR BLANK
0030	FISCAL YEAR BEGINNING	8	45 -	52	FORMAT: MMDDYYYY OR BLANK
0040	FISCAL YEAR ENDING	8	53 -	60	FORMAT: MMDDYYYY OR BLANK
0050	NAME CONTROL	4	61 -	64	NO ENTRY
0060	RIC/REIT NAME	35	65 -	99	A/N
0070	RIC/REIT NAME (2)	35	100 -	134	A/N
0080	RIC/REIT STREET ADDRESS	35	135 -	169	A/N
0090	RIC/REIT CITY	22	170 -	191	A/N
0100	RIC/REIT STATE	2	192 -	193	A/N
0110	RIC/REIT ZIP CODE	12	194 -	205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120	EMPLOYER IDENTIFICATION NUMBER (RIC/REIT)	9	206 -	214	N
0130	EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER)	9	215 -	223	N
0140	SHAREHOLDER NAME	35	224 -	258	A/N
0150	SHAREHOLDER STREET ADDRESS	35	259 -	293	A/N
0160	SHAREHOLDER CITY	22	294 -	315	A/N
0170	SHAREHOLDER STATE	2	316 -	317	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	SHAREHOLDER ZIP CODE	12	318 -	329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0190	TOTAL UNDISTRIBUTED LT CAPITAL GAINS	1a	12	330 -	341 N
0200	28% RATE GAIN	1b	12	342 -	353 N
0210	UNRECAPTURED SEC 1250 GAIN	1c	12	354 -	365 N
0220	SECTION 1202 GAIN	1d	12	366 -	377 N
0230	TAX PAID BY RIC/REIT	2	12	378 -	389 N
	RECORD TERMINUS CHARACTER		1	390 -	390 "#"

# Investment Credit

▶ Attach to your return.  
▶ See separate instructions.

## Part I Current Year Credit

1 Rehabilitation credit (see instructions for required attachments):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.</i> . . . . . ▶ <input type="checkbox"/>			
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b Pre-1936 buildings . . . . .	× 10% (.10)	<b>1b</b>	
c Certified historic structures . . . . .	× 20% (.20)	<b>1c</b>	
Enter NPS number assigned or the flow-through entity's identifying number (see instructions) . . . . .			
d Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .		<b>1d</b>	
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . .	× 10% (.10)	<b>2</b>	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) . . . . .	× 10% (.10)	<b>3</b>	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .		<b>4</b>	
<b>5 Total current year investment credit.</b> Add lines 1b through 4 . . . . .		<b>5</b>	

## Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 40 . . . . .		}	<b>6</b>
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return . . . . .			
7 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 28 . . . . .		}	<b>7</b>
• Corporations. Enter the amount from Form 4626, line 15 . . . . .			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . . . . .			
8 Add lines 6 and 7 . . . . .		<b>8</b>	
9a Foreign tax credit . . . . .		<b>9a</b>	
b Credit for child and dependent care expenses (Form 2441, line 9) . . . . .		<b>9b</b>	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .		<b>9c</b>	
d Education credits (Form 8863, line 18) . . . . .		<b>9d</b>	
e Child tax credit (Form 1040, line 47) . . . . .		<b>9e</b>	
f Mortgage interest credit (Form 8396, line 11) . . . . .		<b>9f</b>	
g Adoption credit (Form 8839, line 14) . . . . .		<b>9g</b>	
h District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .		<b>9h</b>	
i Possessions tax credit (Form 5735, line 17 or 27) . . . . .		<b>9i</b>	
j Credit for fuel from a nonconventional source . . . . .		<b>9j</b>	
k Qualified electric vehicle credit (Form 8834, line 19) . . . . .		<b>9k</b>	
l Add lines 9a through 9k . . . . .		<b>9l</b>	
10 Net income tax. Subtract line 9l from line 8 . . . . .		<b>10</b>	
11 Tentative minimum tax (see instructions) . . . . .		<b>11</b>	
12 Net regular tax. Subtract line 9l from line 6. If zero or less, enter -0-		<b>12</b>	
13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .		<b>13</b>	
14 Enter the greater of line 11 or line 13 . . . . .		<b>14</b>	
15 Subtract line 14 from line 10. If zero or less, enter -0-		<b>15</b>	
16 <b>Investment credit allowed for the current year.</b> Enter the <b>smaller</b> of line 5 or line 15 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .		<b>16</b>	





FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0496
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0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010 IDENTIFYING NUMBER		9	43 -	51	N
0020 SECTION 47(d)(5)ELECTION	1a	1	52 -	52	"X" OR BLANK
@0025 REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)	6	53 -	58	"STMbnn" OR BLANK
0030 QUALIFIED REHABILITATION PRE-1936 BUILDINGS	PT I 1(b)	12	59 -	70	N
0040 CALCULATED EXPENDITURES PRE-1936 BUILDINGS	PT I 1(b)	12	71 -	82	N
0045 RESERVED	PT I 1(c)	1	83 -	83	BLANK
0050 QUALIFIED REHABILITATION CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	84 -	95	N
0060 CALCULATED EXPENDITURES CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	96 -	107	N
0070 QUALIFIED REHABILITATION NPS NUMBER ASSIGNED OR FLOW-THROUGH ENTITY'S ID #	PT I 1(c)	18	108 -	125	N
0080 REHABILITATION CREDIT	PT I 1(d)	12	126 -	137	N
0090 QUALIFIED REHABILITATION ENERGY CREDIT	PT I 2	12	138 -	149	N
0100 CALCULATED EXPENDITURES ENERGY CREDIT	PT I 2	12	150 -	161	N
0110 QUALIFIED REHABILITATION REFORESTATION CREDIT	PT I 3	12	162 -	173	N
0120 CALCULATED EXPENDITURES REFORESTATION CREDIT	PT I 3	12	174 -	185	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0130	CREDIT FROM COOPERATIVES	PT I 4	12	186	- 197	N
0140	TAX REFORM ACT LITERAL	PT I 5	7	198	- 204	"TRAbSEC" OR BLANK
0150	TAX REFORM ACT SECTION	PT I 5	9	205	- 213	A/N OR BLANK
0160	CURRENT YEAR INVESTMENT CREDIT (ADD LINES 1(b) - 4)	PT I 5	12	214	- 225	N
*0165	ALLOWABLE CREDIT STATEMENT ATTACHED	PT I 5	6	226	- 231	"STMbnn" OR BLANK
0170	REGULAR TAX BEFORE CREDITS	PT I 6	12	232	- 243	N
0180	ALTERNATIVE MINIMUM TAX	PT II 7	12	244	- 255	N
0190	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	PT II 8	12	256	- 267	N
0200	FOREIGN TAX CREDIT (FORM 1116)	PT II 9a	12	268	- 279	N
0210	CHILD & DEPENDENT CARE CREDIT (FORM 2441)	PT II 9b	12	280	- 291	N
0220	ELDERLY OR DISABLED CREDIT (SCHEDULE R)	PT II 9c	12	292	- 303	N
0230	EDUCATION CREDIT (FORM 8863)	PT II 9d	12	304	- 315	N
0240	CHILD TAX CREDIT (FORM 8812)	PT II 9e	12	316	- 327	N
0250	MORTGAGE INTEREST (FORM 8396)	PT II 9f	12	328	- 339	N
0260	ADOPTION CREDIT (FORM 8839)	PT II 9g	12	340	- 351	N
0270	FIRST TIME DISTRICT OF COLUMBIA HOME BUYER CREDIT FORM 8859	PT II 9h	12	352	- 363	N
0280	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9i	12	364	- 375	N
0290	FUEL CREDIT NONCONVENTIONAL	PT II 9j	12	376	- 387	N
0300	ELECTRIC VEHICLE CREDIT (FORM 8834)	PT II 9k	12	388	- 399	N
0310	TOTAL CREDITS (ADD LINES 9a - 9k)	PT II 9l	12	400	- 411	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0320 NET INCOME TAX	PT II 10	12	412	-	423	N
0330 TENTATIVE MINIMUM TAX	PT II 11	12	424	-	435	N
0340 NET REGULAR TAX	PT II 12	12	436	-	447	N
0350 ENTER \$25,000 OF EXCESS	PT II 13	12	448	-	459	N
0360 GREATER OF LINE 11 OR LINE 13	PT II 14	12	460	-	471	N
0370 SUBTRACT LINE 14 FROM LINE 10	PT II 15	12	472	-	483	N
0380 INVESTMENT CREDIT ALLOWED FOR CURRENT YEAR	PT II 16	12	484	-	495	N
RECORD TERMINUS CHARACTER		1	496	-	496	"#"

▶ See the Instructions for Form 4136.  
▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:** You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

<b>1 Nontaxable Use of Gasoline and Gasohol</b>						
	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use of gasoline	\$ .184	}	\$		301
b	Use of gasoline on a farm for farming purposes	.184				
c	Other nontaxable use of gasoline	.184				
d	10% gasohol	.13	}	\$		312
e	7.7% gasohol	.14242				
f	5.7% gasohol	.15322				

<b>2 Nontaxable Use of Aviation Gasoline</b>						
	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15	}	\$		307
b	Other nontaxable use	.194				

**3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene**

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

**Caution:** Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use	\$ .244	}	\$		303
		.244				
b	Use in trains	.20				305
c	Use in certain intercity and local buses	.17				303

**4 Nontaxable Use of Aviation Fuel (other than gasoline)**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .175	}	\$		310
b	Other nontaxable use	.219				
		.044				

**5 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel** UV Registration No. ▶

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use on a farm for farming purposes		\$ .244				
b Use by a state or local government		.244				

**6 Sales by Registered Ultimate Vendors of Undyed Kerosene** UV Registration No. ▶  
UP Registration No. ▶

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 6a and 6b) from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use on a farm for farming purposes		\$ .244				
b Use by a state or local government		.244				
c Sales from a blocked pump		.244				

**7 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use in certain intercity and local buses		\$ .062				
b Use in qualified local and school buses		.136				

**8 Gasohol Blending**

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a 10% gasohol	\$ .03956				
b 7.7% gasohol	.0297				
c 5.7% gasohol	.02152				
<b>9 Total income tax credit claimed.</b> Add lines 1 through 8. Enter here and on Form 1040, line 64 (also check box b on line 64); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. . . . ▶				<b>9</b>	\$

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0259
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0001 FORM NUMBER		6	15 -	20	"4136bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010 OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	43 -	48	N
0020 USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	49 -	54	N
0031 NONTAXABLE USE OF GASOLINE TYPE - 1	1c(a)	2	55 -	56	VALUES "03, 04, 05, 07" OR BLANK
0039 NONTAXABLE USE OF GASOLINE GALLONS - 1	1c(c)	6	57 -	62	N
0041 NONTAXABLE USE OF GASOLINE TYPE - 2	1c(a)	2	63 -	64	VALUES "03, 04, 05, 07" OR BLANK
0049 NONTAXABLE USE OF GASOLINE GALLONS - 2	1c(c)	6	65 -	70	N
0050 NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	71 -	82	N
0060 GASOHOL 10% ALCOHOL TYPE	1d(a)	2	83 -	84	VALUES "03, 04, 05, 07" OR BLANK
0070 GASOHOL 10% ALCOHOL GALLONS	1d(c)	6	85 -	90	N
0080 GASOHOL 7.7% ALCOHOL TYPE	1e(a)	2	91 -	92	VALUES "03, 04, 05, 07" OR BLANK
0090 GASOHOL 7.7% ALCOHOL GALLONS	1e(c)	6	93 -	98	N
0100 GASOHOL 5.7% ALCOHOL TYPE	1f(a)	2	99 -	100	VALUES "03, 04, 05, 07" OR BLANK
0110 GASOHOL 5.7% ALCOHOL GALLONS	1f(c)	6	101 -	106	N
0120 NONTAXABLE USE OF GASOHOL CREDIT AMOUNT	1f(d)	12	107 -	118	N
0126 COMMERCIAL AVIATION GASOLINE GALLONS	2a(c)	6	119 -	124	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0132	NONTAXABLE USE OF AVIATION GASOLINE TYPE - 1	2b(a)	2	125	- 126	VALUES "01, 03, 09, 10" OR BLANK
0138	NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 1	2b(c)	6	127	- 132	N
0139	NONTAXABLE USE OF AVIATION GASOLINE TYPE - 2	2b(a)	2	133	- 134	VALUES "01, 03, 09, 10" OR BLANK
0143	NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 2	2b(c)	6	135	- 140	N
0144	NONTAXABLE USE OF AVIATION GAS TAX CREDIT AMOUNT	2b(d)	12	141	- 152	N
@0146	DIESEL FUEL/KEROSENE EXPLANATION	3	6	153	- 158	"STMbnn" OR BLANK
0152	DIESEL FUEL/KEROSENE BOX	3	1	159	- 159	"X" OR BLANK
0156	NONTAXABLE USE OF DIESEL FUEL TYPE	3a(a)1	2	160	- 161	VALUES "02, 03, 06, 07, 08" OR BLANK
0162	NONTAXABLE USE OF DIESEL FUEL GALLONS	3a(c)1	6	162	- 167	N
0166	NONTAXABLE USE OF DIESEL KEROSENE TYPE	3a(a)2	3	168	- 170	VALUES "02K, 03K, 06K, 07K, 08K, OR BLANK
0174	NONTAXABLE USE OF DIESEL KEROSENE GALLONS	3a(c)2	6	171	- 176	N
0178	NONTAXABLE USE OF DIESEL FUEL/ KEROSENE CREDIT AMOUNT	3a(d)	12	177	- 188	N
0186	DIESEL FUEL/KEROSENE TRAIN USE GALLONS	3b(c)	6	189	- 194	N
0188	NONTAXABLE TRAIN USE CREDIT AMOUNT	3b(d)	12	195	- 206	N
0196	CERTAIN INTERCITY AND LOCAL BUS USE GALLONS	3c(c)	6	207	- 212	N
0202	CERTAIN INTERCITY AND LOCAL BUS USE CREDIT AMOUNT	3c(d)	12	213	- 224	N
0208	COMMERCIAL AVIATION FUEL GASOLINE GALLONS	4a(c)	6	225	- 230	N
0212	NONTAXABLE USE OF AVIATION FUEL TYPE - 1	4b(a)1	2	231	- 232	VALUES "01, 03, 09, 10, 11" OR BLANK
0218	NONTAXABLE USE OF AVIATION FUEL GALLONS - 1	4b(c)1	6	233	- 238	N
0232	NONTAXABLE USE OF AVIATION FUEL TYPE - 2	4b(a)2	2	239	- 240	VALUES "01, 03, 09, 10, 11" OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0242 NONTAXABLE USE OF AVIATION FUEL GALLONS - 2	4b(c)2	6	241	-	246	N
0248 NONTAXABLE USE OF AVIATION FUEL TAX CREDIT AMOUNT	4b(d)	12	247	-	258	N
RECORD TERMINUS CHARACTER		1	259	-	259	"#"



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0262 PAGE NUMBER		5	21 -	25	"PG02b"
0263 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0264 FILLER		1	35 -	35	BLANK
0265 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0272 UNDYED DIESEL FUEL UV REGISTRATION NUMBER	5	11	43 -	53	A/N (UVnnnnnnnnn)
@0274 UNDYED DIESEL FUEL EXPLANATION	5	6	54 -	59	"STMbnn" OR BLANK
0278 UNDYED DIESEL FUEL BOX	5	1	60 -	60	"X" OR BLANK
0286 USE OF UNDYED DIESEL FOR FARMING PURPOSE GALLONS	5a(c)	6	61 -	66	N
0292 USE OF UNDYED DIESEL BY STATE OR LOCAL GOVERNMENT GALLONS	5b(c)	6	67 -	72	N
0294 SALES BY VENDORS OF UNDYED DIESEL CREDIT AMOUNT	5b(d)	12	73 -	84	N
0297 UNDYED KEROSENE UV REGISTRATION NUMBER	6	11	85 -	95	A/N (UVnnnnnnnnn)
0298 UNDYED KEROSENE UP REGISTRATION NUMBER	6	11	96 -	106	A/N (UPnnnnnnnnn)
@0299 VENDORS OF UNDYED KEROSENE EXPLANATION	6	6	107 -	112	"STMbnn" OR BLANK
0302 VENDORS OF UNDYED KEROSENE BOX	6	1	113 -	113	"X" OR BLANK
0309 USE OF KEROSENE FOR FARMING PURPOSE GALLONS	6a(c)	6	114 -	119	N
0314 USE OF UNDYED KEROSENE BY STATE OR LOCAL GOVERNMENT GALLONS	6b(c)	6	120 -	125	N
0322 OTHER SALES OF UNDYED KEROSENE GALLONS	6c(c)	6	126 -	131	N
0329 SALES BY VENDORS OF UNDYED KEROSENE CREDIT AMOUNT	6c(d)	12	132 -	143	N
0336 INTERCITY AND LOCAL BUSES GALLONS	7a(c)	6	144 -	149	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0342	QUALIFIED LOCAL AND SCHOOL BUSES GALLONS	7b(c)	6	150 -	155	N
0346	USE OF LPG IN CERTAIN BUSES CREDIT AMOUNT	7b(d)	12	156 -	167	N
0360	GASOHOL BLENDERS 10% ALCOHOL GASOLINE GALLONS	8a(b)	6	168 -	173	N
0363	GASOHOL BLENDERS 10% ALCOHOL GALLONS	8a(c)	6	174 -	179	N
0370	GASOHOL BLENDERS 7.7% ALCOHOL GASOLINE GALLONS	8b(b)	6	180 -	185	N
0373	GASOHOL BLENDERS 7.7% ALCOHOL GALLONS	8b(c)	6	186 -	191	N
0380	GASOHOL BLENDERS 5.7% ALCOHOL GASOLINE GALLONS	8c(b)	6	192 -	197	N
0383	GASOHOL BLENDERS 5.7% ALCOHOL GALLONS	8c(c)	6	198 -	203	N
0390	GASOHOL BLENDERS TAX CREDIT AMOUNT	8c(d)	12	204 -	215	N
0450	TOTAL INCOME TAX CREDIT AMOUNT	9	12	216 -	227	N
	RECORD TERMINUS CHARACTER		1	228 -	228	"#"

# Recapture of Investment Credit

▶ **Attach to your income tax return.**

Name(s) as shown on return	Identifying number
----------------------------	--------------------

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	
B	
C	
D	

### Original Investment Credit

Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
1 Original rate of credit . . . . .	1				
2 Cost or other basis . . . . .	2				
3 Original credit. Multiply line 2 by the percentage on line 1. . . . .	3				
4 Date property was placed in service . . . .	4	/ /	/ /	/ /	/ /
5 Date property ceased to be qualified investment credit property . . . . .	5	/ /	/ /	/ /	/ /
6 Number of full years between the date on line 4 and the date on line 5 . . . . .	6				

### Recapture Tax

7 Recapture percentage (see instructions) . . . . .	7				
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7. . . . .	8				
9 Add all the amounts on line 8 . . . . .				9	
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) . . . . .				10	
11 Add lines 9 and 10 . . . . .				11	
12 Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions . . . . .				12	
13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions. . . . .				13	

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

### Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

**Exceptions to recapture.** Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1	4	0635
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0002 PAGE NUMBER		5	21	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0009 IDENTIFYING NUMBER		9	43	51	N
*0010 PROPERTY DESCRIPTION 1	A	56	52	107	A/N OR "STMbnn"
+0020 ORIGINAL RATE 1	1A	6	108	113	N
+0023 COST OR OTHER BASIS 1	2A	12	114	125	N
+0080 ORIGINAL CREDIT 1	3A	12	126	137	N
+0084 DATE PROPERTY PLACED IN SERVICE 1	4A	8	138	145	MDDYYYY
+0090 DATE PROPERTY QUALIFICATION 1	5A	8	146	153	MDDYYYY
+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	MDDYYYY
0210 DATE PROPERTY QUALIFICATION 2	5B	8	268	275	MDDYYYY
0220 NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276	277	N, "00" OR BLANK
0230 RECAPTURE PERCENTAGE 2	7B	6	278	283	N
0240 TENTATIVE RECAPTURE TAX 2	8B	12	284	295	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0250	C	56	296 - 351	A/N	PROPERTY DESCRIPTION 3
0260	1C	6	352 - 357	N	ORIGINAL RATE 3
0263	2C	12	358 - 369	N	COST OR OTHER BASIS 3
0320	3C	12	370 - 381	N	ORIGINAL CREDIT 3
0324	4C	8	382 - 389	MDDDDYY	DATE PROPERTY PLACED IN SERVICE 3
0330	5C	8	390 - 397	MDDDDYY	DATE PROPERTY QUALIFICATION 3
0340	6C	2	398 - 399	N, "00" OR BLANK	NUMBER OF FULL YEARS BETWEEN DATES 3
0350	7C	6	400 - 405	N	RECAPTURE PERCENTAGE 3
0360	8C	12	406 - 417	N	TENTATIVE RECAPTURE TAX 3
0370	D	56	418 - 473	A/N	PROPERTY DESCRIPTION 4
0380	1D	6	474 - 479	N	ORIGINAL RATE 4
0383	2D	12	480 - 491	N	COST OR OTHER BASIS 4
0440	3D	12	492 - 503	N	ORIGINAL CREDIT 4
0444	4D	8	504 - 511	MDDDDYY	DATE PROPERTY PLACED IN SERVICE 4
0450	5D	8	512 - 519	MDDDDYY	DATE PROPERTY QUALIFICATION 4
0460	6D	2	520 - 521	N, "00" OR BLANK	NUMBER OF FULL YEARS BETWEEN DATES 4
0470	7D	6	522 - 527	N	RECAPTURE PERCENTAGE 4
0480	8D	12	528 - 539	N	TENTATIVE RECAPTURE TAX 4
0483	9	17	540 - 556	"TAX FROM ATTACHED" OR BLANK	"TAX FROM ATTACHED" LITERAL
0486	9	12	557 - 568	N	TAX AMOUNT
0490	9	12	569 - 580	N	TENTATIVE TOTAL RECAPTURE TAX
*0495	10	6	581 - 586	"STMbnn" OR BLANK	RECAPTURE TAX STATEMENT
0500	10	12	587 - 598	N	TAX FROM PROPERTY CEASING TO BE AT RISK
0510	11	12	599 - 610	N	TOTAL RECAPTURE TAX
0520	12	12	611 - 622	N	PORTION OF ORIGINAL CREDIT
0530	13	12	623 - 634	N	TOTAL TAX INCREASE
		1	635 - 635	"#"	RECORD TERMINUS CHARACTER

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach this form to your return.

# 2000

Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

### Part I Election To Expense Certain Tangible Property (Section 179)

**Note:** If you have any "listed property," complete Part V before you complete Part I.

1 Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions . . . . .	<b>1</b>	\$20,000
2 Total cost of section 179 property placed in service. See page 2 of the instructions . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation . . . . .	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions . . . . .	<b>5</b>	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>6</b>		
7 Listed property. Enter amount from line 27. . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	<b>9</b>	
10 Carryover of disallowed deduction from 1999. See page 3 of the instructions . . . . .	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	
13 Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

### Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

#### Section A—General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions . . . . . ▶

#### Section B—General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

#### Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions.)

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

### Part III Other Depreciation (Do not include listed property.) (See page 5 of the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000 . . . . .	<b>17</b>	
18 Property subject to section 168(f)(1) election . . . . .	<b>18</b>	
19 ACRS and other depreciation . . . . .	<b>19</b>	

### Part IV Summary (See page 6 of the instructions.)

20 Listed property. Enter amount from line 26. . . . .	<b>20</b>	
21 <b>Total.</b> Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>21</b>	
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>22</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)**

**23a** Do you have evidence to support the business/investment use claimed?  **Yes**  **No** **23b** If "Yes," is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>24</b> Property used more than 50% in a qualified business use (See page 6 of the instructions.):									
		%							
		%							
		%							
<b>25</b> Property used 50% or less in a qualified business use (See page 6 of the instructions.):									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>26</b> Add amounts in column (h). Enter the total here and on line 20, page 1. . . . .							<b>26</b>		
<b>27</b> Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . .								<b>27</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>28</b> Total business/investment miles driven during the year (do not include commuting miles—see page 1 of the instructions) . . . . .												
<b>29</b> Total commuting miles driven during the year . . . . .												
<b>30</b> Total other personal (noncommuting) miles driven . . . . .												
<b>31</b> Total miles driven during the year. Add lines 28 through 30. . . . .												
<b>32</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>33</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>34</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons. See page 8 of the instructions.

	Yes	No
<b>35</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>36</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>37</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>38</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>39</b> Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions . . . . .		

**Note:** If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>40</b> Amortization of costs that begins during your 2000 tax year (See page 8 of the instructions.):					
<b>41</b> Amortization of costs that began before 2000 . . . . .					<b>41</b>
<b>42</b> Total. Add amounts in column (f). See page 9 of the instructions for where to report . . . . .					<b>42</b>



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0829
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4562bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 IDENTIFYING NUMBER		9	43 -	51	N
0020 BUSINESS OR ACTIVITY		30	52 -	81	A/N
0030 TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	82 -	93	N
0040 REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	94 -	105	N
0050 DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	106 -	117	N
0060 DESCRIPTION PROPERTY 1	PT I 6(a)	20	118 -	137	A/N
0070 DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	138 -	149	N
0080 DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	150 -	161	N
0090 DESCRIPTION PROPERTY 2	PT I 6(a)	20	162 -	181	A/N
0100 DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	182 -	193	N
0110 DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	194 -	205	N
*0115 EXPENSE ELECTION	PT I L 6	6	206 -	211	"STMbnn" OR BLANK
NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 6. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
0120 LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	212 -	223	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	224 -	235	N
0140	TENTATIVE DEDUCTION (LESSE OF LINE 5 OR 8)	PT I 9	12	236 -	247	N
0150	CARRYOVER OF DISALLOWED DEDUCTION	PT I 10	12	248 -	259	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	260 -	271	N
0170	SEC 179 EXPENSE DEDUCTION (ADD LINES 9 AND 10)	PT I 12	12	272 -	283	N
0180	CARRYOVER FORWARD OF DISALLOWED DEDUCTION (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	284 -	295	N
0185	GROUP ANY ASSETS	14	1	296 -	296	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15a(c)	12	297 -	308	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT II 15a(d)	2	309 -	310	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT II 15a(e)	2	311 -	312	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT II 15 a(f)	7	313 -	319	A/N
0230	MACRS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15a(g)	12	320 -	331	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15b(c)	12	332 -	343	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT II 15b(d)	2	344 -	345	N
0260	MACRS 5-YR PROPERTY CONVENTION	PT II 15b(e)	2	346 -	347	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT II 15b(f)	7	348 -	354	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15b(g)	12	355 -	366	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15c(c)	12	367 -	378	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT II 15c(d)	2	379 -	380	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT II 15c(e)	2	381 -	382	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	MACRS 7-YR PROPERTY METHOD	PT II 15c(f)	7	383 -	389	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15c(g)	12	390 -	401	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15d(c)	12	402 -	413	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT II 15d(d)	2	414 -	415	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT II 15d(e)	2	416 -	417	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT II 15d(f)	7	418 -	424	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15d(g)	12	425 -	436	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15e(c)	12	437 -	448	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT II 15e(d)	2	449 -	450	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT II 15e(e)	2	451 -	452	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT II 15e(f)	7	453 -	459	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15e(g)	12	460 -	471	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15f(c)	12	472 -	483	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT II 15f(d)	2	484 -	485	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT II 15f(e)	2	486 -	487	"HY", "MQ" OR "MM"
0470	MACRS 20-YR PROPERTY METHOD	PT II 15f(f)	7	488 -	494	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15f(g)	12	495 -	506	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15g(c)	12	507 -	518	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT II 15g(e)	2	519 -	520	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15g(g)	12	521 -	532	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15h(b)	6	533	- 538	FORMAT: MMYYYY OR BLANK
0500	MACRS RESIDENTIAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15h(c)	12	539	- 550	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15h(g)	12	551	- 562	N
0520	MACRS RESIDENTIAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15h(b)	6	563	- 568	FORMAT: MMYYYY OR BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15h(c)	12	569	- 580	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT II 15h(g)	12	581	- 592	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15i(b)	6	593	- 598	FORMAT: MMYYYY OR BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15i(c)	12	599	- 610	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15i(g)	12	611	- 622	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15i(b)	6	623	- 628	FORMAT: MMYYYY OR BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15i(c)	12	629	- 640	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT II 15i(d)	2	641	- 642	N
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT II 15i(g)	12	643	- 654	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT II 16a(c)	12	655	- 666	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT II 16a(d)	2	667	- 668	N
0630	ADS (CLASS LIFE) CONVENTION	PT II 16a(e)	2	669	- 670	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT II 16a(g)	12	671 -	682	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT II 16b(c)	12	683 -	694	N
0660	ADS (12 YEAR) CONVENTION	PT II 16b(e)	2	695 -	696	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT II 16b(g)	12	697 -	708	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT II 16c(b)	6	709 -	714	FORMAT: MMYYYY OR BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT II 16c(c)	12	715 -	726	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT II 16c(g)	12	727 -	738	N
*0705	MACRS DEPRECIATION	PT II L 15	6	739 -	744	"STMbnn" OR BLANK
<p>NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 15. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.</p>						
0710	GDS AND ADS DEDUCTION FOR ASSETS PLACED IN SERVICE IN PREVIOUS TAX YEARS	PT III 17	12	745 -	756	N
0720	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	12	757 -	768	N
@0730	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	6	769 -	774	"STMbnn" OR BLANK
0740	ACRS AND/OR OTHER DEPRECIATION	PT III 19	12	775 -	786	N
0760	LISTED PROPERTY (AMOUNT FROM LINE 26)	PT IV 20	12	787 -	798	N
0770	TOTAL	PT IV 21	12	799 -	810	N
0780	ASSETS	PT IV 22	12	811 -	822	N
*0790	50-YR PROPERTY RECORD TERMINUS CHARACTER		6	823 -	828	"STMbnn" OR BLANK
			1	829 -	829	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0887
START RECORD SENTINEL		4	5 -	8	*****
0800 RECORD ID		6	9 -	14	"FRMbbb"
0801 FORM NUMBER		6	15 -	20	"4562bb"
0802 PAGE NUMBER		5	21 -	25	"PG02b"
0803 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0804 FILLER		1	35 -	35	BLANK
0805 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0810 EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY YES BOX	PT V SEC A 23(a)	1	43 -	43	"X" OR BLANK
0815 EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY - NO BOX	PT V SEC A 23(a)	1	44 -	44	"X" OR BLANK
0820 EVIDENCE WRITTEN YES BOX	PT V SEC A 23(b)	1	45 -	45	"X" OR BLANK
0825 EVIDENCE WRITTEN - NO BOX	PT V SEC A 23(b)	1	46 -	46	"X" OR BLANK
0840 DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 24(a)	10	47 -	56	A/N
0850 DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	57 -	64	FORMAT: MMDDYYYY OR BLANK
0860 DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	65 -	70	N
0870 DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 24(d)	12	71 -	82	N
0880 DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 24(e)	12	83 -	94	N
0890 DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 24(f)	2	95 -	96	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 24(g)	7	97	- 103	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	104	- 115	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	116	- 127	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 24(a)	10	128	- 137	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	138	- 145	FORMAT: MMDDYYYY OR BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	146	- 151	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 24(d)	12	152	- 163	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	164	- 175	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 24(f)	2	176	- 177	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 24(g)	7	178	- 184	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	185	- 196	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	197	- 208	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 24(a)	10	209	- 218	A/N
1030	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	219	- 226	FORMAT: MMDDYYYY OR BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	227	- 232	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 24(d)	12	233 -	244	N
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	245 -	256	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 24(f)	2	257 -	258	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 24(g)	7	259 -	265	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	266 -	277	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	278 -	289	N
*1105	LISTED PROPERTY LINE 24	PT V SEC A 24	6	290 -	295	"STMbnn" OR BLANK
NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 25(a)	10	296 -	305	A/N
1130	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	306 -	313	FORMAT: MMDDYYYY BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	314 -	319	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 25(d)	12	320 -	331	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	332 -	343	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 25(f)	2	344 -	345	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 25(g)	3	346 -	348	"HY", "MQ", "MM" OR "PRE"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	349	- 360	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 25(a)	10	361	- 370	A/N
1200	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	371	- 378	FORMAT: MMDDYYYY OR BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	379	- 384	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 25(d)	12	385	- 396	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	397	- 408	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 25(f)	2	409	- 410	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 25(g)	3	411	- 413	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	414	- 425	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 25(a)	10	426	- 435	A/N
1270	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	436	- 443	FORMAT: MMDDYYYY BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	444	- 449	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 25(d)	12	450	- 461	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	462	- 473	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 25(f)	2	474	- 475	N



FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 25(g)	3	476	478	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	479	490	N
*1325	LISTED PROPERTY LINE 25	PT V SEC A 25	6	491	496	"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 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 26	12	497	508	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 27	12	509	520	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 28(a)	6	521	526	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 29(a)	6	527	532	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 30(a)	6	533	538	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 1	PT V SEC B 31(a)	6	539	544	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 YES BOX	PT V SEC B 32(a)	1	545	545	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 - NO BOX	PT V SEC B 32(a)	1	546	546	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 YES BOX	PT V SEC B 33(a)	1	547	547	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 - NO BOX	PT V SEC B 33(a)	1	548	548	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 YES BOX	PT V SEC B 34(a)	1	549	549	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 - NO BOX	PT V SEC B 34(a)	1	550	550	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 28(b)	6	551 -	556	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 29(b)	6	557 -	562	N
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 30(b)	6	563 -	568	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 2	PT V SEC B 31(b)	6	569 -	574	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 YES BOX	PT V SEC B 32(b)	1	575 -	575	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 - NO BOX	PT V SEC B 32(b)	1	576 -	576	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 YES BOX	PT V SEC B 33(b)	1	577 -	577	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 - NO BOX	PT V SEC B 33(b)	1	578 -	578	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 YES BOX	PT V SEC B 34(b)	1	579 -	579	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 - NO BOX	PT V SEC B 34(b)	1	580 -	580	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 28(c)	6	581 -	586	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 29(c)	6	587 -	592	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 30(c)	6	593 -	598	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 3	PT V SEC B 31(c)	6	599 -	604	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 YES BOX	PT V SEC B 32(c)	1	605 -	605	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 - NO BOX	PT V SEC B 32(c)	1	606	- 606	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 YES BOX	PT V SEC B 33(c)	1	607	- 607	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 - NO BOX	PT V SEC B 33(c)	1	608	- 608	"X" OR BLANK
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 YES BOX	PT V SEC B 34(c)	1	609	- 609	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 - NO BOX	PT V SEC B 34(c)	1	610	- 610	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 28(d)	6	611	- 616	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 29(d)	6	617	- 622	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 30(d)	6	623	- 628	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 4	PT V SEC B 31(d)	6	629	- 634	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 YES BOX	PT V SEC B 32(d)	1	635	- 635	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 - NO BOX	PT V SEC B 32(d)	1	636	- 636	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 YES BOX	PT V SEC B 33(d)	1	637	- 637	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 - NO BOX	PT V SEC B 33(d)	1	638	- 638	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 YES BOX	PT V SEC B 34(d)	1	639	- 639	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 - NO BOX	PT V SEC B 34(d)	1	640	- 640	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 28(e)	6	641 -	646	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 29(e)	6	647 -	652	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 30(e)	6	653 -	658	N
1660	TOTAL MILES DRIVEN DURING YEAR - ADD LINES 28 - 30 VEHICLE 5	PT V SEC B 31(e)	6	659 -	664	N
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 YES BOX	PT V SEC B 32(e)	1	665 -	665	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 - NO BOX	PT V SEC B 32(e)	1	666 -	666	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 YES BOX	PT V SEC B 33(e)	1	667 -	667	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 - NO BOX	PT V SEC B 33(e)	1	668 -	668	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 YES BOX	PT V SEC B 34(e)	1	669 -	669	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 - NO BOX	PT V SEC B 34(e)	1	670 -	670	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 28(f)	6	671 -	676	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 29(f)	6	677 -	682	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 30(f)	6	683 -	688	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 6	PT V SEC B 31(f)	6	689 -	694	N
*1735	LISTED PROPERTY LINES 28-31	PT V SEC B	6	695 -	700	"STMbnn" OR BLANK

NOTE: USE FIELD #1735 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL  
INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 28-31.  
A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 YES BOX	PT V SEC B 32(f)	1	701	701	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 - NO BOX	PT V SEC B 32(f)	1	702	702	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 YES BOX	PT V SEC B 33(f)	1	703	703	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 - NO BOX	PT V SEC B 33(f)	1	704	704	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 YES BOX	PT V SEC B 34(f)	1	705	705	"X" OR BLANK
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 - NO BOX	PT V SEC B 34(f)	1	706	706	"X" OR BLANK
*1768	LISTED PROPERTY LINES 32-34	PT V SEC B	6	707	712	"STMbnn" OR BLANK
	NOTE: USE FIELD #1768 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 32-34. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING YES BOX	PT V SEC C 35	1	713	713	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING NO BOX	PT V SEC C 35	1	714	714	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE YES BOX	PT V SEC C 36	1	715	715	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE - NO BOX	PT V SEC C 36	1	716	716	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE YES BOX	PT V SEC C 37	1	717	717	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE - NO BOX	PT V SEC C 37	1	718	718	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES YES BOX	PT V SEC C 38	1	719	719	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES - NO BOX	PT V SEC C 38	1	720	- 720	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE YES BOX	PT V SEC C 39	1	721	- 721	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE - NO BOX	PT V SEC C 39	1	722	- 722	"X" OR BLANK
1830	AMORTIZATION - DESCRIPTION OF PROPERTY - PROPERTY 1	PT VI 40(a)	20	723	- 742	A/N
1840	AMORTIZATION - DATE ACQUIRED PROPERTY 1	PT VI 40(b)	8	743	- 750	FORMAT: MMDDYYYY OR BLANK
1850	AMORTIZATION - COST OR OTHER BASIS - PROPERTY 1	PT VI 40(c)	12	751	- 762	N
1860	AMORTIZATION - CODE SECTION PROPERTY 1	PT VI 40(d)	9	763	- 771	A/N
1870	AMORTIZATION - PERIOD OR PERCENTAGE - PROPERTY 1	PT VI 40(e)	6	772	- 777	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 40(f)	12	778	- 789	N
1890	AMORTIZATION - DESCRIPTION OF PROPERTY - PROPERTY 2	PT VI 40(a)	20	790	- 809	A/N
1900	AMORTIZATION - DATE ACQUIRED PROPERTY 2	PT VI 40(b)	8	810	- 817	FORMAT: MMDDYYYY OR BLANK
1910	AMORTIZATION - COST OR OTHER BASIS - PROPERTY 2	PT VI 40(c)	12	818	- 829	N
1920	AMORTIZATION - CODE SECTION PROPERTY 2	PT VI 40(d)	9	830	- 838	A/N
1930	AMORTIZATION - PERIOD OR PERCENTAGE - PROPERTY 2	PT VI 40(e)	6	839	- 844	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 40(f)	12	845	- 856	N
1950	AMORTIZATION FOR PROP PLACED IN SERVICE PRIOR TO CURRENT YR	PT VI 41(f)	12	857	- 868	N
1960	TOTAL	PT VI 42(f)	12	869	- 880	N
*1965	AMORTIZATION LINE 40	PT VI 40	6	881	- 886	"STMbnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER 1 887 - 887 "#"

# Casualties and Thefts

▶ See separate instructions.  
▶ Attach to your tax return.

▶ Use a separate Form 4684 for each different casualty or theft.

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each):

- Property A .....
- Property B .....
- Property C .....
- Property D .....

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)			
		A	B	C	D
2	Cost or other basis of each property . . . . .				
3	Insurance or other reimbursement (whether or not you filed a claim). See instructions . . . . . <b>Note:</b> If line 2 is <b>more than</b> line 3, skip line 4.				
4	Gain from casualty or theft. If line 3 is <b>more than</b> line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .				
5	Fair market value <b>before</b> casualty or theft . . . . .				
6	Fair market value <b>after</b> casualty or theft . . . . .				
7	Subtract line 6 from line 5 . . . . .				
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .				
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				

- 10 Casualty or theft loss. Add the amounts on line 9. Enter the total . . . . . **10**
- 11 Enter the amount from line 10 or \$100, whichever is **smaller** . . . . . **11**
- 12 Subtract line 11 from line 10 . . . . . **12**
- Caution:** Use only one Form 4684 for lines 13 through 18.
- 13 Add the amounts on line 12 of all Forms 4684 . . . . . **13**
- 14 Combine the amounts from line 4 of all Forms 4684 . . . . . **14**
- 15
  - If line 14 is **more than** line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).
  - If line 14 is **less than** line 13, enter -0- here and continue with the form.
  - If line 14 is **equal to** line 13, enter -0- here. Do not complete the rest of this section.**15**
- 16 If line 14 is **less than** line 13, enter the difference . . . . . **16**
- 17 Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions . . . . . **17**
- 18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return . . . . . **18**

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each):

- Property A
Property B
Property C
Property D

Properties (Use a separate column for each property lost or damaged from one casualty or theft.)

Table with columns A, B, C, D and rows 20-27 for property details: Cost or adjusted basis, Insurance or other reimbursement, Gain from casualty or theft, Fair market value before/after casualty or theft, Subtract line 24 from line 23, Enter the smaller of line 20 or line 25, Subtract line 21 from line 26.

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 29-32, including columns for (b)(i), (b)(ii), and (c).

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39, including columns for (b)(i), (b)(ii), and (c).





FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0774
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4684bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000000 - 9999999
0010 IDENTIFICATION NUMBER (EIN)		9	43 -	51	N
*0020 PERSONAL USE PROPERTY STATEMENT		6	52 -	57	"STMbnn" OR BLANK
NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
0030 DESCRIPTION OF PROPERTIES	1A	56	58 -	113	A/N OR BLANK
0040 COST OR OTHER BASIS	2A	12	114 -	125	N
0050 INSURANCE	3A	12	126 -	137	N
0060 GAIN FROM CASUALTY OR THEFT	4A	12	138 -	149	N ***
0070 FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 -	161	N
0080 FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 -	173	N
0090 LINE 5 MINUS LINE 6	7A	12	174 -	185	N
0100 SMALLER OF LINE 2 OR LINE 7	8A	12	186 -	197	N
0110 LINE 8 MINUS LINE 3	9A	12	198 -	209	N
0120 DESCRIPTION OF PROPERTIES	1B	56	210 -	265	A/N OR BLANK
0130 COST OR OTHER BASIS	2B	12	266 -	277	N
0140 INSURANCE	3B	12	278 -	289	N
0150 GAIN FROM CASUALTY OR THEFT	4B	12	290 -	301	N ***
0160 FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 -	313	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 -	325	N
0180	LINE 5 MINUS LINE 6	7B	12	326 -	337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338 -	349	N
0200	LINE 8 MINUS LINE 3	9B	12	350 -	361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362 -	417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418 -	429	N
0230	INSURANCE	3C	12	430 -	441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442 -	453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454 -	465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466 -	477	N
0270	LINE 5 MINUS LINE 6	7C	12	478 -	489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490 -	501	N
0290	LINE 8 MINUS LINE 3	9C	12	502 -	513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514 -	569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570 -	581	N
0320	INSURANCE	3D	12	582 -	593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594 -	605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606 -	617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618 -	629	N
0360	LINE 5 MINUS LINE 6	7D	12	630 -	641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642 -	653	N
0380	LINE 8 MINUS LINE 3	9D	12	654 -	665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666 -	677	N
0400	AMOUNT FROM LINE 10 OR \$100. WHICHEVER IS SMALLER	11	12	678 -	689	N
0410	LINE 10 MINUS LINE 11	12	12	690 -	701	N

SECTION 9.51 FORM 4684 - PAGE 1

FIELD IDENTIFICATION NO.	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 10% OF ADJUSTED GROSS INCOME (FORM 1040)	17	12	750 -	761	N
0470 LINE 16 MINUS LINE 17	18	12	762 -	773	N
RECORD TERMINUS CHARACTER		1	774 -	774	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	1090
START RECORD SENTINEL		4	5 -	8	*****
0490 RECORD ID		6	9 -	14	"FRMbbb"
0491 FORM NUMBER		6	15 -	20	"4684bb"
0492 PAGE NUMBER		5	21 -	25	"PG02b"
0493 EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0494 FILLER		1	35 -	35	BLANK
0495 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0500 IDENTIFYING NUMBER		9	43 -	51	N
*0510 BUSINESS AND INCOME PRODUCING PROPERTY		6	52 -	57	"STMbnn" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.					
0520 DESCRIPTION OF PROPERTIES	PT I 19	56	58 -	113	A/N OR BLANK
0530 COST OR ADJUSTED BASIS	PT I 20	12	114 -	125	N
0540 INSURANCE	PT I 21	12	126 -	137	N
0550 GAIN FROM CASUALTY OR THEFT	PT I 22	12	138 -	149	N ***
0560 FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	150 -	161	N
0570 FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	162 -	173	N
0580 LINE 23 MINUS LINE 24	PT I 25	12	174 -	185	N
0590 SMALLER OF LINE 22 OR LINE 25	PT I 26	12	186 -	197	N
0600 LINE 26 MINUS LINE 21	PT I 27	12	198 -	209	N
0610 DESCRIPTION OF PROPERTIES	PT I 19	56	210 -	265	A/N OR BLANK
0620 COST OR ADJUSTED BASIS	PT I 20	12	266 -	277	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0630 INSURANCE	PT I 21	12	278 -	289	N
0640 GAIN FROM CASUALTY OR THEFT	PT I 22	12	290 -	301	N ***
0650 FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	302 -	313	N
0660 FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	314 -	325	N
0670 LINE 23 MINUS LINE 24	PT I 25	12	326 -	337	N
0680 SMALLER OF LINE 22 OR LINE 25	PT I 26	12	338 -	349	N
0690 LINE 26 MINUS LINE 21	PT I 27	12	350 -	361	N
0700 DESCRIPTION OF PROPERTIES	PT I 19	56	362 -	417	A/N OR BLANK
0710 COST OR ADJUSTED BASIS	PT I 20	12	418 -	429	N
0720 INSURANCE	PT I 21	12	430 -	441	N
0730 GAIN FROM CASUALTY OR THEFT	PT I 22	12	442 -	453	N ***
0740 FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	454 -	465	N
0750 FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	466 -	477	N
0760 LINE 23 MINUS LINE 24	PT I 25	12	478 -	489	N
0770 SMALLER OF LINE 22 OR LINE 25	PT I 26	12	490 -	501	N
0780 LINE 26 MINUS LINE 21	PT I 27	12	502 -	513	N
0790 DESCRIPTION OF PROPERTIES	PT I 19	56	514 -	569	A/N OR BLANK
0800 COST OR ADJUSTED BASIS	PT I 20	12	570 -	581	N
0810 INSURANCE	PT I 21	12	582 -	593	N
0820 GAIN FROM CASUALTY OR THEFT	PT I 22	12	594 -	605	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0830	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	606 -	617	N
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	618 -	629	N
0850	LINE 23 MINUS LINE 24	PT I 25	12	630 -	641	N
0860	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	642 -	653	N
0870	LINE 26 MINUS LINE 21	PT I 27	12	654 -	665	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	666 -	677	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	678 -	702	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	703 -	714	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	715 -	726	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	727 -	738	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	739 -	763	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	764 -	775	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	776 -	787	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	788 -	799	N
0970	SHORT-TOTALS - TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b)(i)	12	800 -	811	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b)(ii)	12	812 -	823	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	824 -	835	N
1000	PAL INDICATOR	PT II 31	3	836 -	838	"PAL" OR BLANK
1010	NET GAIN OR LOSS	PT II 32(c)	12	839 -	850	N
1020	PAL INDICATOR	PT II 32	3	851 -	853	"PAL" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1030	AMOUNT FROM LINE 30b(ii)	PT II 32(c)	12	854 - 865	N	
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	866 - 877	N	
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	878 - 902	A/N OR BLANK	
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b)(i)	12	903 - 914	N ***	
1070	LONG-GAINS FROM CASUALTIES OR THEFTS (1)	PT II 34(b)(ii)	12	915 - 926	N ***	
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	927 - 938	N	
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	939 - 963	A/N OR BLANK	
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b)(i)	12	964 - 975	N ***	
1110	INCOMING PRODUCING PROPERTY	PT II 34(b)(ii)	12	976 - 987	N ***	
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	988 - 999	N	
1130	LONG-TOTAL LOSSES - TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b)(i)	12	1000 - 1011	N ***	
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b)(ii)	12	1012 - 1023	N ***	
1150	LONG-TOTAL GAINS	PT II 36	12	1024 - 1035	N	
1160	LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii)	PT II 37	12	1036 - 1047	N	
1170	PAL INDICATOR	PT II 38(a)	3	1048 - 1050	"PAL" OR BLANK	
1180	NET GAIN/LOSS COMBINE LINE 35(b)(i) AND LINE 36	PT II 38(a)(c)	12	1051 - 1062	N	
1190	PAL INDICATOR	PT II 38(b)	3	1063 - 1065	"PAL" OR BLANK	
1200	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)(c)	12	1066 - 1077	N	
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1078 - 1089	N	
	RECORD TERMINUS CHARACTER		1	1090 - 1090	"#"	

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service (99)

Attach to your tax return. See separate instructions.

Name(s) shown on return Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2000 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss)

3 Gain, if any, from Form 4684, line 39
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
6 Gain, if any, from line 32, from other than casualty or theft

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:
Partnerships (except electing large partnerships). Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6. Skip lines 8, 9, 11, and 12 below.
S corporations. Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6. Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax.
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.
8 Nonrecaptured net section 1231 losses from prior years (see instructions)
9 Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions):
S corporations. Enter any gain from line 9 on Schedule D (Form 1120S), line 15, and skip lines 11 and 12 below.
All others. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

11 Loss, if any, from line 7
12 Gain, if any, from line 7 or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38a
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:
a For all except individual returns: Enter the gain or (loss) from line 18 on the return being filed.
b For individual returns:
(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions
(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14



**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing) . . . . .	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable . . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23			
24	Total gain. Subtract line 23 from line 20 . . . . .	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions) . . . . .	26a			
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976 . . . . .	26d			
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34	Recomputed depreciation. See instructions . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0915
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4797bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010 IDENTIFYING NUMBER		9	43 -	51	N
0020 GROSS PROCEEDS FROM REAL ESTATE	1	12	52 -	63	N
0040 DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64 -	78	A/N
0050 DATE ACQUIRED ITEM 1	PT I 2(b)	8	79 -	86	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0060 DATE SOLD ITEM 1	PT I 2(c)	8	87 -	94	FORMAT: MMDDYYYY OR BLANK
0070 GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95 -	106	N OR "LIKE-KIND"
0080 DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107 -	118	N
0090 COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119 -	130	N
0100 GAIN OR LOSS ITEM 1	PT I 2(g)	12	131 -	142	N
0120 DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143 -	157	A/N
0130 DATE ACQUIRED ITEM 2	PT I 2(b)	8	158 -	165	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0140 DATE SOLD ITEM 2	PT I 2(c)	8	166 -	173	FORMAT: MMDDYYYY OR BLANK
0150 GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174 -	185	N OR "LIKE-KIND"
0160 DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 -	197	N
0170 COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 -	209	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	210 -	221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 -	236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 -	244	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 -	252	FORMAT: MMDDYYYY OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 -	264	N OR "LIKE-KIND"
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: MMDDYYYY "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 -	331	FORMAT: MMDDYYYY OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 -	343	N OR "LIKE-KIND"
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
<p>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.</p>						
0600	GAIN FORM 4684, LINE 39	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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0620	GAIN ON LINE 32	PT I 6(g)	12	422 -	433	N
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: MMDDYYYY "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493 -	500	FORMAT: MMDDYYYY 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: MMDDYYYY "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572 -	579	FORMAT: MMDDYYYY 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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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
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: MMDDYYYY "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651	- 658	FORMAT: MMDDYYYY 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: MMDDYYYY "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730	- 737	FORMAT: MMDDYYYY 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

FIELD IDENTIFICATION NO.	DESCRIPTION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0995	DESCRIPTION OF PROPERTY	PT II	6	786 -	791	"STMbnn" OR BLANK
<p>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.</p>						
1250	LOSS FROM LINE 7	PT II 11	12	792 -	803	N ***
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	NET GAIN OR LOSS FORM 4684 SEC B LINES 31 AND 38A	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
1310	RECAPTURE OF SEC 179 DEDUCTION	PT II 17	12	867 -	878	N
1340	COMBINE LINES 10-17	PT II 18	12	879 -	890	N
1350	INDIVIDUAL RETURN FORM 4684 SEC B (LOSS)	PT II 18 b(1)	12	891 -	902	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18 b(2)	12	903 -	914	NO ENTRY
	RECORD TERMINUS CHARACTER		1	915 -	915	"#"

FIELD IDENTIFICATION NO.	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: MMDDYYYY OR BLANK
1420 GAIN FROM DISPOSITION DATE SOLD - PROPERTY A	PT III 19 A(c)	8	91 -	98	FORMAT: MMDDYYYY 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: MMDDYYYY OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B(c)	8	399 -	406	FORMAT: MMDDYYYY 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: MMDDYYYY OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	707 -	714	FORMAT: MMDDYYYY OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715 -	726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727 -	738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739 -	750	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	751 -	762	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	763 -	774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775 -	786	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	787 -	798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799 -	810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	811 -	822	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	823 -	834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 -	846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	847 -	858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 -	870	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	871 -	882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 -	894	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 -	906	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	907 -	918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 -	930	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	931 -	942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 -	954	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	955 -	966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 -	1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D(b)	8	1007 -	1014	FORMAT: MMDDYYYY OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D(c)	8	1015 -	1022	FORMAT: MMDDYYYY 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
<p>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.</p>						
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

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	"#"

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040. See instructions on back.

Name(s) shown on Form 1040

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2000? See instructions Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

Table with 7 main rows for income items: 1 Income from production of livestock, produce, grains, and other crops; 2a Total cooperative distributions; 3a Agricultural program payments; 4 Commodity Credit Corporation (CCC) loans; 5 Crop insurance proceeds; 6 Other income; 7 Gross farm rental income.

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

Table with 20 main rows for expense items: 8 Car and truck expenses; 9 Chemicals; 10 Conservation expenses; 11 Custom hire; 12 Depreciation; 13 Employee benefit programs; 14 Feed; 15 Fertilizers; 16 Freight; 17 Gasoline; 18 Insurance; 19 Interest; 20 Labor hired; 21 Pension; 22 Rent or lease; 23 Repairs; 24 Seeds; 25 Storage; 26 Supplies; 27 Taxes; 28 Utilities; 29 Veterinary; 30 Other expenses.

31 Total expenses. Add lines 8 through 30g

32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you must go on to line 33

33 If line 32 is a loss, you must check the box that describes your investment in this activity. See instructions

You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0768
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4835bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0020 EMPLOYER IDENTIFICATION NUMBER		9	52 -	60	N
0030 ACTIVELY PARTICIPATE YES BOX	A	1	61 -	61	"X" OR BLANK
0035 ACTIVELY PARTICIPATE NO BOX	A	1	62 -	62	"X" OR BLANK
0040 INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	63 -	74	N
0050 TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	75 -	86	N
0060 TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	87 -	98	N
0070 AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	99 -	110	N
0080 AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	111 -	122	N
0090 CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	123 -	134	N
@0100 CCC LOANS STATEMENT	PART I 4a	6	135 -	140	"STMbnn" OR BLANK
0110 CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	141 -	152	N
0120 CCC LOANS TAXABLE AMOUNT	PART I 4c	12	153 -	164	N
0130 CROP INSURANCE PROCEEDS	PART I 5a	12	165 -	176	N
0140 CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	177 -	188	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 IF ELECTION TO DEFER IS ATTACHED	PART I 5c	1	189 -	189	"X" OR BLANK
@0165 CROP INSURANCE PROCEEDS STATEMENT	PART I 5c	6	190 -	195	"STMbnn" OR BLANK
0170 ELECTION TO DEFER AMOUNT	PART I 5d	12	196 -	207	N
0180 OTHER INCOME	PART I 6	12	208 -	219	N
0190 GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6	PART I 7	12	220 -	231	N
0200 CAR AND TRUCK EXPENSES (FORM 4562)	PT II 8	12	232 -	243	N
0210 CHEMICAL	PT II 9	12	244 -	255	N
0220 CONSERVATION EXPENSES	PT II 10	12	256 -	267	NO ENTRY
0230 CUSTOM HIRE	PT II 11	12	268 -	279	N
0240 DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 12	12	280 -	291	N
0250 EMPLOYEE BENEFIT PROGRAMS	PT II 13	12	292 -	303	N
0260 FEED PURCHASED	PT II 14	12	304 -	315	N
0270 FERTILIZERS AND LIME	PT II 15	12	316 -	327	N
0280 FREIGHT AND TRUCKING	PT II 16	12	328 -	339	N
0290 GASOLINE, FUEL AND OIL	PT II 17	12	340 -	351	N
0300 INSURANCE	PT II 18	12	352 -	363	N
0310 MORTGAGE	PT II 19a	12	364 -	375	N
0320 OTHER	PT II 19b	12	376 -	387	N
*0330 FORM 1098 EXPLANATION	PT II 19a	6	388 -	393	"STMbnn" OR BLANK
*0340 FORM 1098 NAME/ADDRESS	PT II 19b	6	394 -	399	"STMbnn" OR BLANK



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350 LABOR HIRED	PT II 20	12	400	411	N
0360 PENSION AND PROFIT-SHARING PLANS	PT II 21	12	412	423	N
0370 RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	424	435	N
0380 OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	436	447	N
0390 REPAIRS AND MAINTENANCE	PT II 23	12	448	459	N
0400 SEEDS AND PLANTS PURCHASED	PT II 24	12	460	471	N
0410 STORAGE AND WAREHOUSING	PT II 25	12	472	483	N
0420 SUPPLIES PURCHASED	PT II 26	12	484	495	N
0430 TAXES	PT II 27	12	496	507	N
0440 UTILITIES	PT II 28	12	508	519	N
0450 VETERINARY FEES AND MEDICINE	PT II 29	12	520	531	N
*0460 OTHER EXPENSES	PT II 30	6	532	537	"STMbnn" OR BLANK
<p>NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.</p>					
0470 OTHER EXPENSES (SPECIFY)	PT II 30a	15	538	552	A/N
0480 OTHER EXPENSES	PT II 30a	12	553	564	N
0490 OTHER EXPENSES (SPECIFY)	PT II 30b	15	565	579	A/N
0500 OTHER EXPENSES	PT II 30b	12	580	591	N
0510 OTHER EXPENSES (SPECIFY)	PT II 30c	15	592	606	A/N
0520 OTHER EXPENSES	PT II 30c	12	607	618	N
0530 OTHER EXPENSES (SPECIFY)	PT II 30d	15	619	633	A/N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0540 OTHER EXPENSES	PT II 30d	12	634	-	645	N
0550 OTHER EXPENSES (SPECIFY)	PT II 30e	15	646	-	660	A/N
0560 OTHER EXPENSES	PT II 30e	12	661	-	672	N
0570 OTHER EXPENSES (SPECIFY)	PT II 30f	15	673	-	687	A/N
0580 OTHER EXPENSES	PT II 30f	12	688	-	699	N
0590 OTHER EXPENSES (SPECIFY)	PT II 30g	15	700	-	714	A/N
0600 OTHER EXPENSES	PT II 30g	12	715	-	726	N
0610 TOTAL EXPENSES ADD LINES 8-30g	31	12	727	-	738	N
0620 PAL INDICATOR	32	3	739	-	741	"PAL" OR BLANK
0630 NET FARM RENTAL INCOME OR (LOSS)	32	12	742	-	753	N
0640 ALL INVESTMENT IS AT RISK	33a	1	754	-	754	"X" OR BLANK
0650 SOME INVESTMENT IS NOT AT RISK	33b	1	755	-	755	"X" OR BLANK
0660 DEDUCTIBLE LOSS	33c	12	756	-	767	N
RECORD TERMINUS CHARACTER		1	768	-	768	"#"

# Investment Interest Expense Deduction

▶ Attach to your tax return.

Identifying number

## Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2000. See instructions . . . . .	1		
2	Disallowed investment interest expense from 1999 Form 4952, line 7 . . . . .	2		
3	<b>Total investment interest expense.</b> Add lines 1 and 2 . . . . .	3		

## Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . . .	4a		
b	Net gain from the disposition of property held for investment . . . . .	4b		
c	Net capital gain from the disposition of property held for investment . . . . .	4c		
d	Subtract line 4c from line 4b. If zero or less, enter -0- . . . . .	4d		
e	Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions . . . . . ▶	4e		
f	Investment income. Add lines 4a, 4d, and 4e. See instructions . . . . .	4f		
5	Investment expenses. See instructions . . . . .	5		
6	<b>Net investment income.</b> Subtract line 5 from line 4f. If zero or less, enter -0- . . . . .	6		

## Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2001. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7		
8	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions. . . . .	8		

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2000 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information, see **Pub. 550**, Investment Income and Expenses.

#### Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return unless **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 1999.

### Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

### Specific Instructions

#### Part I—Total Investment Interest Expense

##### Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

**Investment interest expense** is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include

amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following.

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the separate instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0208
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
0010 IDENTIFYING NUMBER (EIN)		9	43 -	51	N
0020 INVESTMENT INTEREST EXPENSE	PT I 1	12	52 -	63	N
0030 DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	64 -	75	N
0040 TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	76 -	87	N
0050 GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	88 -	99	N
0060 NET GAIN	PT II 4(b)	12	100 -	111	N
0070 NET CAPITAL GAIN	PT II 4(c)	12	112 -	123	N
0080 SUBTRACT LINE 4c FROM LINE 4b	PT II 4(d)	12	124 -	135	N
0090 LINE 4c INVESTMENT INCOME	PT II 4(e)	12	136 -	147	N
0100 INVESTMENT INCOME	PT II 4(f)	12	148 -	159	N
0110 INVESTMENT EXPENSES	PT II 5	12	160 -	171	N
0120 NET INVESTMENT INCOME	PT II 6	12	172 -	183	N
0130 INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	184 -	195	N
0140 INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	196 -	207	N
RECORD TERMINUS CHARACTER		1	208 -	208	"#"

Department of the Treasury  
Internal Revenue Service

▶ Attach to beneficiary's tax return.

**2000**

Attachment  
Sequence No. **73**

▶ See instructions on back.

A Name(s) as shown on return		B Social security number
C Name and address of trust		D Employer identification number
E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter number of trusts from which you received accumulation distributions in this tax year ▶

**Part I Average Income and Determination of Computation Years**

1 Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1				
2 Distributions of income accumulated before you were born or reached age 21	2				
3 Subtract line 2 from line 1	3				
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4				
5 Total (add lines 3 and 4)	5				
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6				
7 Taxable part of line 5 (subtract line 6 from line 5)	7				
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8				
9 Average annual amount considered distributed (divide line 3 by line 8)	9				
10 Multiply line 9 by .25	10				
11 Number of earlier tax years to be taken into account (see instructions)	11				
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12				
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) 1995

**Part II Tax Attributable to the Accumulation Distribution**

		(a) 19.....	(b) 19.....	(c) 19.....
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14			
15 Enter amount from line 12 in each column	15			
16 Recomputed taxable income (add lines 14 and 15)	16			
17 Income tax on amounts on line 16	17			
18 Income tax before credits on line 14 income	18			
19 Additional tax before credits (subtract line 18 from line 17)	19			
20 Tax credit adjustment	20			
21 Subtract line 20 from line 19	21			
22 Alternative minimum tax adjustments	22			
23 Combine lines 21 and 22	23			
24 Add columns (a), (b), and (c), line 23	24			
25 Divide the line 24 amount by 3	25			
26 Multiply the amount on line 25 by the number of years on line 11.	26			
27 Enter the amount from line 4	27			
28 Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (if zero or less, enter -0-).	28			

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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	MDDYYYY
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 L3	4	12	247 -	258	N
0150 TOTAL AMOUNT	5	12	259 -	270	N
0160 TAX EXEMPT INTEREST	6	12	271 -	282	N
0170 TAXABLE AMOUNT	7	12	283 -	294	N
0180 NUMBER OF DISTRIBUTION YEARS	8	2	295 -	296	N
0190 AVERAGE ANNUAL AMOUNT DISTRIBUTED	9	12	297 -	308	N

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

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450 ADDITIONAL TAX (b)	19(b)	12	583 -	594	N
0460 TAX CREDIT (b)	20(b)	12	595 -	606	N
0470 NET TAX (b)	21(b)	12	607 -	618	N
0480 ALTERNATIVE MINIMUM TAX ADJUSTMENT (b)	22(b)	12	619 -	630	N
0490 ADJUSTED NET TAX (b)	23(b)	12	631 -	642	N
0500 MID YEAR DIGITS (c)	PT II (c)	4	643 -	646	N
0510 MID YEAR PRE-DIST TAXABLE INCOME (c)	14(c)	12	647 -	658	N
0520 RECOMPUTING AVERAGE REPEATED (c)	15(c)	12	659 -	670	N
0530 RECOMPUTED TAXABLE INCOME (c)	16(c)	12	671 -	682	N
0540 INCOME TAX (c)	17(c)	12	683 -	694	N
0550 PRE-CREDIT TAX (c)	18(c)	12	695 -	706	N
0560 ADDITIONAL TAX (c)	19(c)	12	707 -	718	N
0570 TAX CREDIT (c)	20(c)	12	719 -	730	N
0580 NET TAX (c)	21(c)	12	731 -	742	N
0590 ALTERNATIVE MINIMUM TAX ADJUSTMENT (c)	22(c)	12	743 -	754	N
0600 ADJUSTED NET TAX (c)	23(c)	12	755 -	766	N
0610 ADJUSTED TAX	24	12	767 -	778	N
0620 AVERAGE ADJUSTED TAX	25	12	779 -	790	N
0630 ACCOUNTABLE EARLY YEARS TOTAL	26	12	791 -	802	N
0640 NET AMOUNT TAX REPEATED	27	12	803 -	814	N
0670 ACCUMULATION DIST ATTRIBUTABLE TAX	28	12	815 -	826	N
RECORD TERMINUS CHARACTER		1	827 -	827	"#"



Name of recipient of distribution

## Tax on Lump-Sum Distributions

(From Qualified Retirement Plans of Plan Participants Born Before 1936)

▶ Attach to Form 1040 or Form 1041. ▶ See instructions.

Identifying number

**Part I Complete this part to see if you qualify to use Form 4972**

		Yes	No
1 Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	1		
2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	2		
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before 1936? . . . . .	3		
4 Were you (a) a plan participant who received this distribution, (b) born before 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	4		
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2000 distribution from your own plan . . . . .	5a		
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that plan participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .	5b		

**Part II Complete this part to choose the 20% capital gain election (see instructions)**

6 Capital gain part from box 3 of Form 1099-R . . . . .	6		
7 Multiply line 6 by 20% (.20) . . . . . ▶	7		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies.			

**Part III Complete this part to choose the 10-year tax option (see instructions)**

8 Ordinary income from Form 1099-R, box 2a minus, the amount, if any, from line 6 above . . . . .	8		
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	9		
10 Total taxable amount. Subtract line 9 from line 8 . . . . .	10		
11 Current actuarial value of annuity (from Form 1099-R, box 8). If none, enter -0- . . . . .	11		
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12		
13 Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	14		
15 Multiply line 14 by 20% (.20) . . . . .	15		
16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	16		
17 Subtract line 16 from line 12 . . . . .	17		
18 Federal estate tax attributable to lump-sum distribution . . . . .	18		
19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least four places) . . . . .	20		
21 Multiply line 16 by the decimal on line 20 . . . . .	21		
22 Subtract line 21 from line 11 . . . . .	22		
23 Multiply line 19 by 10% (.10) . . . . .	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	24		
25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	25		
26 Multiply line 22 by 10% (.10) . . . . .	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	27		
28 Multiply line 27 by ten (10) . . . . .	28		
29 Subtract line 28 from line 25. (Multiple recipients, see instructions.) . . . . . ▶	29		
30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶	30		

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0426
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4972bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010 RECIPIENT NAME		35	43 -	77	A/N
0020 RECIPIENT EIN		9	78 -	86	N
0024 DISTR OF QUAL PLAN - YES BOX	1	1	87 -	87	"X" OR BLANK
0026 DISTR OF QUAL PLAN - NO BOX	1	1	88 -	88	"X" OR BLANK
0030 ROLLOVER YES BOX	2	1	89 -	89	"X" OR BLANK
0040 ROLLOVER NO BOX	2	1	90 -	90	"X" OR BLANK
0042 BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91 -	91	"X" OR BLANK
0044 BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92 -	92	"X" OR BLANK
0084 QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93 -	93	"X" OR BLANK
0086 QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94 -	94	"X" OR BLANK
0190 PRIOR YEAR DISTRIBUTION - YES	5a	1	95 -	95	"X" OR BLANK
0200 PRIOR YEAR DISTRIBUTION - NO	5a	1	96 -	96	"X" OR BLANK
0201 BENEFICIARY DISTRIBUTION YES BOX	5b	1	97 -	97	"X" OR BLANK
0202 BENEFICIARY DISTRIBUTION NO BOX	5b	1	98 -	98	"X" OR BLANK
0204 NUA LITERAL	6	3	99 -	101	"NUA" OR BLANK
0206 NUA WORKSHEET AMOUNT	6	12	102 -	113	N
0210 FORM 1099R CAPITAL GAIN	6	12	114 -	125	N
0220 CAPITAL GAIN ELECTION	7	12	126 -	137	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0230	NUA LITERAL	8	3	138 -	140	"NUA" OR BLANK
0235	NUA INCLUDED AMOUNT	8	12	141 -	152	N
0240	ORDINARY INCOME	8	12	153 -	164	N
0250	DEATH BENEFIT EXCLUSION	9	12	165 -	176	N
0260	TOTAL TAXABLE AMOUNT	10	12	177 -	188	N
0270	ACTUARIAL VALUE	11	12	189 -	200	N
0280	ADJUSTED TOTAL TAXABLE AMOUNT	12	12	201 -	212	N
0290	50% OF ADJUSTED TAXABLE AMOUNT	13	12	213 -	224	N
0300	NET ADJUSTED TAXABLE AMOUNT	14	12	225 -	236	N
0310	20% OF NET ADJ TAXABLE AMOUNT	15	12	237 -	248	N
0320	MINIMUM DISTRIBUTION ALLOWANCE	16	12	249 -	260	N
0330	ALLOWABLE TAXABLE AMOUNT	17	12	261 -	272	N
0340	FEDERAL ESTATE TAX	18	12	273 -	284	N
0350	NET TAXABLE AMOUNT	19	12	285 -	296	N
0351	ACTUARIAL/ADJUSTED TAXABLE AMT RATIO	20	6	297 -	302	N
0352	PERCENTAGE OF MINIMUM DISTRIBUTION ALLOWANCE	21	12	303 -	314	N
0353	ADJUSTED ACTUARIAL VALUE	22	12	315 -	326	N
0605	10 YR METHOD TAXABLE AMOUNT	23	12	327 -	338	N
0610	10 YR METHOD LUMP SUM TAX	24	12	339 -	350	N
0620	10 YR METHOD TENTATIVE AVERAGE TAX	25	12	351 -	362	N
0660	PERCENTAGE OF ADJUSTED 10 YR ACTUARIAL VALUE	26	12	363 -	374	N
0670	10 YR METHOD ADJUSTED ACTUARIAL TAX	27	12	375 -	386	N
0680	10 YR METHOD ADJUSTED AVERAGE TAX	28	12	387 -	398	N
0690	10 YR METHOD AVERAGE TAX	29	12	399 -	410	N
0695	MULTIPLE RECIPIENT DISTRIBUTION LITERAL	29	3	411 -	413	"MRD" OR BLANK
0705	TOTAL TAX ON LUMP-SUM DISTRIBUTION	30	12	414 -	425	N
	RECORD TERMINUS CHARACTER		1	426 -	426	"#"

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **See separate instructions.**

**2000**

Attachment  
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (See page 2 of the instructions.)

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.** (See instructions.) Enter losses in parentheses.

1	Ordinary income (loss) from the activity. See page 2 of the instructions . . . . .	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you initially report on:			
a	Schedule D . . . . .	2a		
b	Form 4797 . . . . .	2b		
c	Other form or schedule . . . . .	2c		
3	Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c . . . . .	3		
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3 . . . . .	4	(	)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form . . . . .	5		

**Part II Simplified Computation of Amount At Risk** (See page 3 of the instructions to find out if you may use this part.)

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero . . . . .	6		
7	Increases for the tax year. See page 4 of the instructions . . . . .	7		
8	Add lines 6 and 7 . . . . .	8		
9	Decreases for the tax year. See page 4 of the instructions . . . . .	9		
10a	Subtract line 9 from line 8 . . . . . ▶ 10a			
b	If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules . . . . .	10b		

**Note:** You may want to complete Part III to see if it gives you a larger amount at risk.

**Part III Detailed Computation of Amount At Risk**

(If you completed Part III of Form 6198 for 1999, see page 4 of the instructions.)

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero . . . . .	11		
12	Increases at effective date . . . . .	12		
13	Add lines 11 and 12 . . . . .	13		
14	Decreases at effective date . . . . .	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b	<input type="checkbox"/> From 1999 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1999 form.)			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your 1999 tax year . . . . .			
17	Add lines 15 and 16 . . . . .	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your 1999 tax year . . . . .			
19a	Subtract line 18 from line 17 . . . . . ▶ 19a			
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules . . . . .	19b		

**Part IV Deductible Loss**

20	<b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b . . . . .	20		
21	<b>Deductible loss.</b> If line 20 is zero, enter -0-; you do not have a deductible loss this year. Otherwise, enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover . . . . .	21	(	)

**Note:** If the loss is from a passive activity, see **Form 8582, Passive Activity Loss Limitations**, or **Form 8810, Corporate Passive Activity Loss and Credit Limitations**, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0476
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"6198bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 IDENTIFYING NUMBER		9	43 -	51	N
0020 DESCRIPTION OF ACTIVITY		80	52 -	131	A/N
0030 ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	132 -	143	N
0040 GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	144 -	155	N
0050 GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	156 -	167	N
*0060 GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	168 -	173	"STMbnn" OR BLANK
0065 CARRY FORWARD FORM NAME	PT I 2c	20	174 -	193	A/N OR BLANK
+0070 GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	194 -	205	N
0080 GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	206 -	217	N
0090 OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	218 -	229	N
0100 OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	230 -	241	N ***
0110 CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	242 -	253	N
0120 ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	254 -	265	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130 TAX YEAR INCREASES	PT II 7	12	266 -	277	N
0140 ADD LINES 6 AND 7	PT II 8	12	278 -	289	N
0150 TAX YEAR DECREASES	PT II 9	12	290 -	301	N
0160 LINE 8 MINUS LINE 9	PT II 10(a)	12	302 -	313	N
0170 AMOUNT AT RISK	PT II 10(b)	12	314 -	325	N
0180 INVESTMENT IN ACTIVITY	PT III 11	12	326 -	337	N
0190 EFFECTIVE DATE INCREASES	PT III 12	12	338 -	349	N
0200 ADD LINES 11 AND 12	PT III 13	12	350 -	361	N
0210 EFFECTIVE DATE DECREASES	PT III 14	12	362 -	373	N
0220 AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	374 -	374	"X" OR BLANK
0230 PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	375 -	375	"X" OR BLANK
0240 AMOUNT AT RISK	PT III 15	12	376 -	387	N
0250 INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	388 -	388	"X" OR BLANK
0260 INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	389 -	389	"X" OR BLANK
0270 AMOUNT OF INCREASES	PT III 16	12	390 -	401	N
0280 ADD LINES 15 AND 16	PT III 17	12	402 -	413	N
0290 DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	414 -	414	"X" OR BLANK
0300 DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	415 -	415	"X" OR BLANK
0310 AMOUNT OF DECREASES	PT III 18	12	416 -	427	N
0320 AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19(a)	12	428 -	439	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0330 AMOUNT AT RISK	PT III 19(b)	12	440	-	451	N
0340 AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	452	-	463	N
0350 DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	464	-	475	N ***
RECORD TERMINUS CHARACTER		1	476	-	476	"#"

# Installment Sale Income

Department of the Treasury  
Internal Revenue Service

- ▶ See separate instructions. ▶ Attach to your tax return.
- ▶ Use a separate form for each sale or other disposition of property on the installment method.

# 2000

Attachment  
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1 Description of property ▶ .....
- 2a Date acquired (month, day, year) ▶  /  /  b Date sold (month, day, year) ▶  /  /
- 3 Was the property sold to a related party after May 14, 1980? See instructions. If "No," skip line 4 . . .  Yes  No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . .  Yes  No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated								
6	Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source								
7	Subtract line 6 from line 5								
8	Cost or other basis of property sold								
9	Depreciation allowed or allowable								
10	Adjusted basis. Subtract line 9 from line 8								
11	Commissions and other expenses of sale.								
12	Income recapture from Form 4797, Part III. See instructions								
13	Add lines 10, 11, and 12								
14	Subtract line 13 from line 5. If zero or less, <b>stop here. Do not</b> complete the rest of this form								
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. See instructions								
16	<b>Gross profit.</b> Subtract line 15 from line 14								
17	Subtract line 13 from line 6. If zero or less, enter -0-								
18	<b>Contract price.</b> Add line 7 and line 17								

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions								
20	<b>For year of sale only:</b> Enter amount from line 17 above; otherwise, enter -0-								
21	Payments received during year. See instructions. <b>Do not</b> include interest, whether stated or unstated								
22	Add lines 20 and 21								
23	Payments received in prior years. See instructions. <b>Do not</b> include interest, whether stated or unstated								
24	<b>Installment sale income.</b> Multiply line 22 by line 19								
25	Part of line 24 that is ordinary income under recapture rules. See instructions								
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions								

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party .....
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . .  Yes  No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a  The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶  /  /
  - b  The first disposition was a sale or exchange of stock to the issuing corporation.
  - c  The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
  - d  The second disposition occurred after the death of the original seller or buyer.
  - e  It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.
- |    |  |  |  |  |  |  |  |  |  |
|----|--|--|--|--|--|--|--|--|--|
| 30 | Selling price of property sold by related party  |  |  |  |  |  |  |  |  |
| 31 | Enter contract price from line 18 for year of first sale                                   |  |  |  |  |  |  |  |  |
| 32 | Enter the <b>smaller</b> of line 30 or line 31   |  |  |  |  |  |  |  |  |
| 33 | Total payments received by the end of your 2000 tax year. See instructions                 |  |  |  |  |  |  |  |  |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0-                                  |  |  |  |  |  |  |  |  |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale          |  |  |  |  |  |  |  |  |
| 36 | Part of line 35 that is ordinary income under recapture rules. See instructions            |  |  |  |  |  |  |  |  |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions |  |  |  |  |  |  |  |  |



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0638
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"6252bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0010 IDENTIFYING NUMBER		9	43 -	51	N
0020 PROPERTY DESCRIPTION	1	65	52 -	116	A/N
0030 DATE ACQUIRED	2a	8	117 -	124	MDDYYYY
0040 DATE SOLD	2b	8	125 -	132	MDDYYYY
0050 PROPERTY SOLD TO RELATED PARTY YES BOX	3	1	133 -	133	"X" OR BLANK
0055 PROPERTY SOLD TO RELATED PARTY NO BOX	3	1	134 -	134	"X" OR BLANK
0060 MARKET SECURITY - YES BOX	4	1	135 -	135	"X" OR BLANK
0065 MARKET SECURITY - NO BOX	4	1	136 -	136	"X" OR BLANK
0070 SELLING PRICE	5	12	137 -	148	N
*0075 GAIN COMPUTATION SCHEDULE	5	6	149 -	154	"STMbnn" OR BLANK
0080 MORTGAGE INDEBTEDNESS	6	12	155 -	166	N
0090 LINE 5 MINUS LINE 6	7	12	167 -	178	N
0100 COST OR OTHER BASIS	8	12	179 -	190	N
0110 DEPRECIATION ALLOWED	9	12	191 -	202	N
0120 ADJUSTED BASIS	10	12	203 -	214	N
0130 COMMISSIONS/OTHER EXPENSES	11	12	215 -	226	N
0140 INCOME RECAPTURE F4797	12	12	227 -	238	N
0150 SUM OF LINES 10, 11 AND 12	13	12	239 -	250	N
0160 LINE 5 MINUS LINE 13	14	12	251 -	262	N
0170 GAIN EXCLUDED AMOUNT	15	12	263 -	274	N

FIELD IDENTIFICATION NO.	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	MDDYYYY 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

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0440 ORDINARY INCOME LINE 35	36	12	614	-	625	N
0450 LINE 35 MINUS LINE 36	37	12	626	-	637	N
RECORD TERMINUS CHARACTER		1	638	-	638	"#"

# Investor Reporting of Tax Shelter Registration Number

▶ Attach to your tax return.

▶ If you received this form from a partnership, S corporation, or trust, see the instructions.

Investor's name(s) shown on return		Investor's identifying number	Investor's tax year ended
<b>(a) Tax Shelter Name</b>		<b>(b) Tax Shelter Registration Number (11-digit number)</b>	<b>(c) Tax Shelter Identifying Number</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

**Note:** A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

### Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Note:** Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

### Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

## Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

## Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

## Specific Instructions Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

## Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1	4	0995
START RECORD SENTINEL		4	5	8	*****
0000 RECORD ID		6	9	14	"FRMbbb"
0001 FORM NUMBER		6	15	20	"8271bb"
0002 PAGE NUMBER		5	21	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004 FILLER		1	35	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0009 INVESTOR'S NAME		35	43	77	A/N
0010 INVESTOR'S IDENTIFICATION NUMBER		9	78	86	N
0020 INVESTOR'S TAX YEAR ENDING		8	87	94	FORMAT: YYYYMMDD OR BLANK
0030 TAX SHELTER NAME	1(a)	35	95	129	A/N
0040 TAX SHELTER REGISTRATION NO.	1(b)	11	130	140	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0050 APPLIED FOR NAME	1(b)	35	141	175	A/N OR BLANK
0060 TAX SHELTER ID NUMBER	1(c)	9	176	184	N OR BLANK
0070 TAX SHELTER NAME	2(a)	35	185	219	A/N
0080 TAX SHELTER REGISTRATION NO.	2(b)	11	220	230	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0090 APPLIED FOR NAME	2(b)	35	231	265	A/N OR BLANK
0100 TAX SHELTER ID NUMBER	2(c)	9	266	274	N OR BLANK
0110 TAX SHELTER NAME	3(a)	35	275	309	A/N
0120 TAX SHELTER REGISTRATION NO.	3(b)	11	310	320	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0130 APPLIED FOR NAME	3(b)	35	321	355	A/N OR BLANK
0140 TAX SHELTER ID NUMBER	3(c)	9	356	364	N OR BLANK
0150 TAX SHELTER NAME	4(a)	35	365	399	A/N
0160 TAX SHELTER REGISTRATION NO.	4(b)	11	400	410	N OR "APPLIEDbFOR" OR "NObNOTIFICA"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170 APPLIED FOR NAME	4(b)	35	411	445	A/N OR BLANK
0180 TAX SHELTER ID NUMBER	4(c)	9	446	454	N OR BLANK
0190 TAX SHELTER NAME	5(a)	35	455	489	A/N
0200 TAX SHELTER REGISTRATION NO.	5(b)	11	490	500	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0210 APPLIED FOR NAME	5(b)	35	501	535	A/N OR BLANK
0220 TAX SHELTER ID NUMBER	5(c)	9	536	544	N OR BLANK
0230 TAX SHELTER NAME	6(a)	35	545	579	A/N
0240 TAX SHELTER REGISTRATION NO.	6(b)	11	580	590	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0250 APPLIED FOR NAME	6(b)	35	591	625	A/N OR BLANK
0260 TAX SHELTER ID NUMBER	6(c)	9	626	634	N OR BLANK
0270 TAX SHELTER NAME	7(a)	35	635	669	A/N
0280 TAX SHELTER REGISTRATION NO.	7(b)	11	670	680	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0290 APPLIED FOR NAME	7(b)	35	681	715	A/N OR BLANK
0300 TAX SHELTER ID NUMBER	7(c)	9	716	724	N OR BLANK
0310 TAX SHELTER NAME	8(a)	35	725	759	A/N
0320 TAX SHELTER REGISTRATION NO.	8(b)	11	760	770	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0330 APPLIED FOR NAME	8(b)	35	771	805	A/N OR BLANK
0340 TAX SHELTER ID NUMBER	8(c)	9	806	814	N OR BLANK
0350 TAX SHELTER NAME	9(a)	35	815	849	A/N
0360 TAX SHELTER REGISTRATION NO.	9(b)	11	850	860	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0370 APPLIED FOR NAME	9(b)	35	861	895	A/N OR BLANK
0380 TAX SHELTER ID NUMBER	9(c)	9	896	904	N OR BLANK
0390 TAX SHELTER NAME	10(a)	35	905	939	A/N
0400 TAX SHELTER REGISTRATION NO.	10(b)	11	940	950	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0410 APPLIED FOR NAME	10(b)	35	951	985	A/N OR BLANK

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0420 TAX SHELTER ID NUMBER	10(c)	9	986	-	994	N OR BLANK
RECORD TERMINUS CHARACTER		1	995	-	995	"#"

Name(s) shown on return

Identifying number

**Part I 2000 Passive Activity Loss**

**Caution:** See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 4 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a)). . . . .
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b)). . . . .
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)). . . . .
- 1d Combine lines 1a, 1b, and 1c . . . . .

1a		
1b (		)
1c (		)
<b>1d</b>		

**All Other Passive Activities**

- 2a Activities with net income (enter the amount from Worksheet 2, column (a)). . . . .
- 2b Activities with net loss (enter the amount from Worksheet 2, column (b)). . . . .
- 2c Prior years unallowed losses (enter the amount from Worksheet 2, column (c)). . . . .
- 2d Combine lines 2a, 2b, and 2c . . . . .

2a		
2b (		)
2c (		)
<b>2d</b>		

- 3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used.  
If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10 . . . . .

**3**

**Part II Special Allowance for Rental Real Estate With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See page 8 for examples.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, enter -0- on line 9 and go to line 10.

- 4 Enter the **smaller** of the loss on line 1d or the loss on line 3 . . . . .

**4**

- 5 Enter \$150,000. If married filing separately, see page 8 . . . . .

5		
---	--	--

- 6 Enter modified adjusted gross income, but not less than zero (see page 8) . . . . .

6		
---	--	--

**Note:** If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.

- 7 Subtract line 6 from line 5 . . . . .

7		
---	--	--

- 8 Multiply line 7 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9 . . . . .

**8**

- 9 Enter the **smaller** of line 4 or line 8 . . . . .

**9**

**Part III Total Losses Allowed**

- 10 Add the income, if any, on lines 1a and 2a and enter the total . . . . .

**10**

- 11 **Total losses allowed from all passive activities for 2000.** Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return . . . . .

**11**



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	0256
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMb"
0001 FORM NUMBER		6	15 -	20	"8582bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010 IDENTIFYING NUMBERS		9	43 -	51	N
0020 PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	52 -	63	N
0030 PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	64 -	75	N ***
0040 PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	76 -	87	N ***
0050 PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c	PT I 1d	12	88 -	99	N
0060 OTHER PASSIVE ACTIVITIES NET INCOME	PT I 2a	12	100 -	111	N
0070 OTHER PASSIVE ACTIVITIES NET LOSS	PT I 2b	12	112 -	123	N ***
0080 OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 2c	12	124 -	135	N ***
0090 OTHER PASSIVE ACTIVITIES COMBINE LINES 2a, b and c	PT I 2d	12	136 -	147	N
0100 COMBINE LINES 1d and 2d	PT I 3	12	148 -	159	N
0110 SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 3	PT II 4	12	160 -	171	N
0120 ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 5	12	172 -	183	N
0130 MODIFIED GROSS INCOME	PT II 6	12	184 -	195	N
0140 LINE 5 MINUS LINE 6	PT II 7	12	196 -	207	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0150 MULTIPLY LINE 7 BY 50%	PT II 8	12	208	-	219	N
0160 SMALLER OF LINE 4 OR LINE 8	PT II 9	12	220	-	231	N
0170 TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 2a	PT II 10	12	232	-	243	N
0180 TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES	PT II 11	12	244	-	255	N
RECORD TERMINUS CHARACTER		1	256	-	256	"#"

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Form 1040 or 1041.

Name(s) shown on return

Identifying number

**Part I 2000 Passive Activity Credits**

**Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 of the instructions.

**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c on page 9.)**

1a Credits from Worksheet 1, column (a) . . . . .	1a			
b Prior year unallowed credits from Worksheet 1, column (b) . . . . .	1b			
c Add lines 1a and 1b. . . . .				1c

**Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c on page 9.)**

2a Credits from Worksheet 2, column (a) . . . . .	2a			
b Prior year unallowed credits from Worksheet 2, column (b) . . . . .	2b			
c Add lines 2a and 2b. . . . .				2c

**Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c on page 9.)**

3a Credits from Worksheet 3, column (a) . . . . .	3a			
b Prior year unallowed credits from Worksheet 3, column (b) . . . . .	3b			
c Add lines 3a and 3b. . . . .				3c

**All Other Passive Activity Credits (See Lines 4a through 4c on page 9.)**

4a Credits from Worksheet 4, column (a) . . . . .	4a			
b Prior year unallowed credits from Worksheet 4, column (b) . . . . .	4b			
c Add lines 4a and 4b. . . . .				4c

5 Add lines 1c, 2c, 3c, and 4c . . . . .				5
6 Enter the tax attributable to net passive income (see page 9) . . . . .				6
7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10 . . . . .				7

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II, III, or IV. Instead, go to line 37.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7 . . . . .				8
9 Enter \$150,000. If married filing separately, see page 10 . . . . .	9			
10 Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 . . . . .	10			
11 Subtract line 10 from line 9 . . . . .	11			
12 Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11 . . . . .	12			
13 Enter the amount, if any, from line 9 of Form 8582 . . . . .	13			
14 Subtract line 13 from line 12 . . . . .	14			
15 Enter the tax attributable to the amount on line 14 (see page 11) . . . . .				15
16 Enter the <b>smaller</b> of line 8 or line 15 . . . . .				16

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**

*Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.*

17	Enter the amount from line 7 . . . . .	17		
18	Enter the amount from line 16 . . . . .	18		
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V . . . . .	19		
20	Enter the <b>smaller</b> of line 2c or line 19 . . . . .	20		
21	Enter \$250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.) . . . . .	21		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30. . . . .	22		
23	Subtract line 22 from line 21 . . . . .	23		
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12 . . . . .	24		
25	Enter the amount, if any, from line 9 of Form 8582 . . . . .	25		
26	Subtract line 25 from line 24 . . . . .	26		
27	Enter the tax attributable to the amount on line 26 (see page 12) . . . . .	27		
28	Enter the amount, if any, from line 18 . . . . .	28		
29	Subtract line 28 from line 27 . . . . .	29		
30	Enter the <b>smaller</b> of line 20 or line 29 . . . . .	30		

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

*Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.*

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7. . . . .	31		
32	Enter the amount from line 30 . . . . .	32		
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36 . . . . .	33		
34	Enter the <b>smaller</b> of line 3c or line 33 . . . . .	34		
35	Tax attributable to the remaining special allowance (see page 12) . . . . .	35		
36	Enter the <b>smaller</b> of line 34 or line 35 . . . . .	36		

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> on page 15 . . . . .	37		
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**Part VI Election To Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16 . . . . .			<input type="checkbox"/>
39	Name of passive activity disposed of ▶ .....			
40	Description of the credit property for which the election is being made ▶ .....			
41	Amount of unallowed credit that reduced your basis in the property . . . . .			▶ \$



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0340
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"8582CR"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0009 IDENTIFYING NUMBER		9	43 -	51	N
0010 RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	52 -	63	N
0020 PRIOR YEAR UNALLOWED CREDITS FROM WORKSHEET 1, COL (b)	1b	12	64 -	75	N
0030 TOTAL RENTAL REAL ESTATE CREDITS	1c	12	76 -	87	N
0040 REHABILITATION CREDITS FROM WORKSHEETS 2, COL (a)	2a	12	88 -	99	N
0050 REHABILITATION PY CREDITS FROM WORKSHEETS 2, COL (b)	2b	12	100 -	111	N
0060 TOTAL REHABILITATION CREDITS	2c	12	112 -	123	N
0070 LOW-INCOME HOUSING CREDITS FROM WORKSHEETS 3, COL (a)	3a	12	124 -	135	N
0080 LOW-INCOME HOUSING PY CREDITS FROM WORKSHEETS 3, COL (b)	3b	12	136 -	147	N
0090 TOTAL LOW-INCOME HOUSING CREDITS	3c	12	148 -	159	N
0100 ALL PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL (a)	4a	12	160 -	171	N
0110 PASSIVE ACTIVITY PY CREDITS FROM WORKSHEET 4, COL (b)	4b	12	172 -	183	N
0120 TOTAL ALL PASSIVE ACTIVITY CREDITS	4c	12	184 -	195	N
0130 TOTAL CREDITS	5	12	196 -	207	N
0140 TAX ATTRIBUTABLE TO NET PASSIVE INCOME	6	12	208 -	219	N
0150 TOTAL NET CREDITS	7	12	220 -	231	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	8	12	232 -	243	N
0170 ENTER \$150,000	9	12	244 -	255	N
0180 MODIFIED ADJUSTED GROSS INCOME	10	12	256 -	267	N
0190 LINE 9 MINUS LINE 10	11	12	268 -	279	N
0200 MULTIPLY LINE 11 BY 50%	12	12	280 -	291	N
0210 SPECIAL ALLOWANCE FOR RENTAL ACTIVITY	13	12	292 -	303	N
0220 LINE 12 MINUS LINE 13	14	12	304 -	315	N
0230 TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	316 -	327	N
0240 SMALLER OF LINE 8 OR 15	16	12	328 -	339	N
RECORD TERMINUS CHARACTER		1	340 -	340	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0423
START RECORD SENTINEL		4	5 -	8	*****
0250 RECORD ID		6	9 -	14	"FRMbbb"
0251 FORM NUMBER		6	15 -	20	"8582CR"
0252 PAGE NUMBER		5	21 -	25	"PG02b"
0253 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0254 FILLER		1	35 -	35	BLANK
0255 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0260 TOTAL NET CREDITS	17	12	43 -	54	N
0270 SMALLER OF LINE 8 OR LINE 15	18	12	55 -	66	N
0280 LINE 17 MINUS LINE 18	19	12	67 -	78	N
0290 SMALLER OF LINE 2c OR 19	20	12	79 -	90	N
0300 ENTER \$250,000	21	12	91 -	102	N
0310 MODIFIED ADJUSTED GROSS INCOME	22	12	103 -	114	N
0320 LINE 21 MINUS LINE 22	23	12	115 -	126	N
0330 MULTIPLY LINE 23 BY 50%	24	12	127 -	138	N
0340 SPECIAL ALLOWANCE FOR RENTAL ACTIVITY	25	12	139 -	150	N
0350 LINE 24 MINUS LINE 25	26	12	151 -	162	N
0360 TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	163 -	174	N
0370 AMOUNT FROM LINE 18	28	12	175 -	186	N
0380 LINE 27 MINUS 28	29	12	187 -	198	N
0390 SMALLER OF LINE 20 OR 29	30	12	199 -	210	N
0400 AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	211 -	222	N
0410 AMOUNT FROM LINE 30	32	12	223 -	234	N
0420 LINE 31 MINUS LINE 32	33	12	235 -	246	N
0430 SMALLER OF LINE 3c OR 33	34	12	247 -	258	N
0440 TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	259 -	270	N
0450 SMALLER OF LINE 34 OR 35	36	12	271 -	282	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	283	- 294	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	295	- 295	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	296	- 330	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	331	- 410	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	411	- 422	N
	RECORD TERMINUS CHARACTER		1	423	- 423	"#"



**Credit For Prior Year Minimum Tax—  
 Individuals, Estates, and Trusts**

▶ Attach to your tax return.

Identifying number

**Part I** Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 1999 Form 6251. Estates and trusts, see instructions . . .	1		
2	Enter adjustments and preferences treated as exclusion items. See instructions . . . . .	2		
3	Minimum tax credit net operating loss deduction. See instructions . . . . .	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1999, see instructions . . . . .	4		
5	Enter: \$45,000 if married filing jointly or qualifying widow(er) for 1999; \$33,750 if single or head of household for 1999; or \$22,500 if married filing separately for 1999. Estates and trusts, enter \$22,500 . . . . .	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 1999; \$112,500 if single or head of household for 1999; or \$75,000 if married filing separately for 1999. Estates and trusts, enter \$75,000 . . . . .	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7		
8	Multiply line 7 by 25% (.25) . . . . .	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions . . . . .	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	10		
11	If for 1999 you reported capital gain distributions directly on Form 1040, line 13, or completed Schedule D (Form 1040 or 1041) and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or would have had an amount on either of those lines had you completed them, go to Part III of Form 8801 to figure the amount to enter on this line. <b>All others:</b> Multiply line 10 by 26% (.26) if line 10 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$87,500 or less if married filing separately for 1999. <b>Otherwise,</b> multiply line 10 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$1,750 if married filing separately for 1999 . . . . .	11		
12	Minimum tax foreign tax credit on exclusion items. See instructions . . . . .	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13		
14	Enter the amount from your 1999 Form 6251, line 27, or Form 1041, Schedule I, line 38 . . . . .	14		
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-	15		

**Part II** Minimum Tax Credit and Carryforward to 2001

16	Enter the amount from your 1999 Form 6251, line 28, or 1999 Form 1041, Schedule I, line 39 . . . . .	16		
17	Enter the amount from line 15 above . . . . .	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	18		
19	<b>1999 minimum tax credit carryforward.</b> Enter the amount from your 1999 Form 8801, line 26 . . . . .	19		
20	Enter the total of your 1999 unallowed nonconventional source fuel credit and 1999 unallowed qualified electric vehicle credit. See instructions . . . . .	20		
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	21		
22	Enter your 2000 regular income tax liability minus allowable credits. See instructions . . . . .	22		
23	Enter the amount from your 2000 Form 6251, line 26, or 2000 Form 1041, Schedule I, line 37 . . . . .	23		
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	24		
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2000 Form 1040, line 49; Form 1040NR, line 46; or Form 1041, Schedule G, line 2d . . . . .	25		
26	<b>Minimum tax credit carryforward to 2001.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	26		

**Part III** Line 11 Computation Using Maximum Capital Gains Rates

**Caution:** If you did not complete Schedule D (Form 1040) for 1999 because you reported capital gain distributions directly on Form 1040, line 13, see the instructions before you complete this part. If you are an individual and you did not complete Part IV of your 1999 Schedule D (Form 1040), complete lines 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 1999 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.

27	Enter the amount from line 10 . . . . .			27	
28	Enter the amount from your 1999 Schedule D (Form 1040), line 27 (or 1999 Schedule D (Form 1041), line 26) . . . . .	28			
29	Enter the amount from your 1999 Schedule D (Form 1040), line 25 (or 1999 Schedule D (Form 1041), line 24) . . . . .	29			
30	Add lines 28 and 29 . . . . .	30			
31	Enter the amount from your 1999 Schedule D (Form 1040), line 22 (or 1999 Schedule D (Form 1041), line 21) . . . . .	31			
32	Enter the <b>smaller</b> of line 30 or line 31 . . . . .			32	
33	Subtract line 32 from line 27. If zero or less, enter -0- . . . . . ▶			33	
34	Multiply line 33 by 26% (.26) if line 33 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$87,500 or less if married filing separately for 1999. <b>Otherwise</b> , multiply line 33 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$1,750 if married filing separately for 1999 . . . . .			34	
35	Enter the amount from your 1999 Schedule D (Form 1040), line 36 (or 1999 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 1999 Schedule D (Form 1040) (Part V of the 1999 Schedule D (Form 1041) for an estate or trust), enter -0- . . . . .	35			
36	Enter the <b>smallest</b> of line 27, line 28, or line 35 . . . . . ▶	36			
37	Multiply line 36 by 10% (.10) . . . . .			37	
38	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	38			
39	Enter the amount from line 36 . . . . .	39			
40	Subtract line 39 from line 38. If zero or less, enter -0- . . . . . ▶	40			
41	Multiply line 40 by 20% (.20) . . . . .			41	
<b>Note:</b> If line 29 is zero or blank, skip lines 42 through 45 and go to line 46.					
42	Enter the amount from line 27 . . . . .	42			
43	Add lines 33, 36, and 40 . . . . .	43			
44	Subtract line 43 from line 42 . . . . .	44			
45	Multiply line 44 by 25% (.25) . . . . .			45	
46	Add lines 34, 37, 41, and 45 . . . . .			46	
47	Multiply line 27 by 26% (.26) if line 27 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$87,500 or less if married filing separately for 1999. <b>Otherwise</b> , multiply line 27 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$1,750 if married filing separately for 1999 . . . . .			47	
48	Enter the <b>smaller</b> of line 46 or line 47 here and on line 11 . . . . .			48	

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	0364
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"8801bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION 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 NET MINIMUM TAX MULTILPLY LINE 10 BY 26% (.26)	PT I 11	12	172 -	183	N
0130 NET MINIMUM TAX FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184 -	195	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	NET MINIMUM TAX MINIMUM TAXES ON EXCLUSION ITEMS LINE 11 MINUS LINE 12	PT I 13	12	196 -	207	N
0150	NET MINIMUM TAX AMOUNT FROM FORM 6251, OR FORM 1041 SCH I	PT I 14	12	208 -	219	N
0160	NET MINIMUM TAX ON EXCLUSION ITEM LINE 13 MINUS LINE 14	PT I 15	12	220 -	231	N
0170	MINIMUM TAX CREDIT AMOUNTS FROM FORM 6251, OR FORM 1041 SCH I	PT II 16	12	232 -	243	N
0180	MINIMUM TAX CREDIT AMOUNT LINE 15	PT II 17	12	244 -	255	N
0190	MINIMUM TAX CREDIT LINE 16 MINUS LINE 17	PT II 18	12	256 -	267	N
0200	MINIMUM TAX CREDIT CARRY FORWARD OF TAX CREDIT	PT II 19	12	268 -	279	N
0210	MINIMUM TAX CREDIT UNALLOWED SPECIAL CREDITS	PT II 20	12	280 -	291	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18,19 and 20	PT II 21	12	292 -	303	N
0230	MINIMUM TAX CREDIT REGULAR TAX LIABILITY	PT II 22	12	304 -	315	N
0240	MINIMUM TAX CREDIT AMOUNT FROM FORMS 6251, OR FORM 1041 SCH I	PT II 23	12	316 -	327	N
0250	MINIMUM TAX CREDIT LINE 22 MINUS LINE 23	PT II 24	12	328 -	339	N
0260	MINIMUM TAX CREDIT SMALLER OF LINE 21 or 24	PT II 25	12	340 -	351	N
0270	TAX CARRYOVER CARRY FORWARD MINIMUM TAX CREDIT LINE 21 MINUS LINE 25	PT II 26	12	352 -	363	N
	RECORD TERMINUS CHARACTER		1	364 -	364	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT		4	1 -	4	0307
START RECORD SENTINEL		4	5 -	8	*****
0290 RECORD ID		6	9 -	14	"FRMbbb"
0291 FORM NUMBER		6	15 -	20	"8801bb"
0292 PAGE NUMBER		5	21 -	25	"PG02b"
0293 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0294 FILLER		1	35 -	35	BLANK
0295 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0300 AMOUNT FROM LINE 10	PT III 27	12	43 -	54	N
0310 AMOUNT FROM PRIOR YEAR SCH D, LINE 26	PT III 28	12	55 -	66	N
0320 AMOUNT FROM PRIOR YEAR SCH D, LINE 24	PT III 29	12	67 -	78	N
0330 ADD LINE 28 AND 29	PT III 30	12	79 -	90	N
0340 AMOUNT FROM PRIOR YEAR SCH D, LINE 21	PT III 31	12	91 -	102	N
0350 SMALLER OF LINE 30 OR 31	PT III 32	12	103 -	114	N
0360 LINE 27 MINUS LINE 32	PT III 33	12	115 -	126	N
0370 MULTIPLY LINE 33 BY 26% (.26) IF > \$175,000 OTHERWISE MULTIPLY LINE 33 BY 28% (.28) AND SUBTRACT \$3,500	PT III 34	12	127 -	138	N
0380 AMOUNT FROM PRIOR YEAR SCH D, LINE 35	PT III 35	12	139 -	150	N
0390 SMALLEST OF LINE 27, 28 OR 35	PT III 36	12	151 -	162	N
0400 MULTIPLY LINE 36 BY 10% (.10)	PT III 37	12	163 -	174	N
0410 SMALLER OF LINE 27 OR 28	PT III 38	12	175 -	186	N
0420 AMOUNT FROM LINE 36	PT III 39	12	187 -	198	N
0430 LINE 38 MINUS LINE 39	PT III 40	12	199 -	210	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0440 MULTIPLY LINE 40 BY 20% (.20)	PT III 41	12	211 -	222	N
0450 AMOUNT FROM LINE 27	PT III 42	12	223 -	234	N
0460 ADD LINES 33, 36 AND 40	PT III 43	12	235 -	246	N
0470 LINE 42 MINUS LINE 43	PT III 44	12	247 -	258	N
0480 MULTIPLY LINE 44 BY 25% (.25)	PT III 45	12	259 -	270	N
0490 ADD LINES 34, 37, 41 AND 45	PT III 46	12	271 -	282	N
0500 MULTIPLY LINE 27 BY 26% (.26) IF > \$175,000 OTHERWISE MULTIPLY LINE 27 BY 28% (.28) AND SUBTRACT \$3,500	PT III 47	12	283 -	294	N
0510 SMALLER OF LINE 46 OR 47	PT III 48	12	295 -	306	N
RECORD TERMINUS CHARACTER		1	307 -	307	"#"

# Like-Kind Exchanges

(and nonrecognition of gain from conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

## Part I Information on the Like-Kind Exchange

**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- 3 Date like-kind property given up was originally acquired (month, day, year) . . . . . 

3	/	/
---	---	---
- 4 Date you actually transferred your property to other party (month, day, year) . . . . . 

4	/	/
---	---	---
- 5 Date like-kind property you received was identified (month, day, year). See instructions . . . . . 

5	/	/
---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year) . . . . . 

6	/	/
---	---	---
- 7 Was the exchange made with a related party? If "Yes," complete Part II. If "No," go to Part III. See instructions.
  - a  Yes, in this tax year    b  Yes, in a prior tax year    c  No

## Part II Related Party Exchange Information

- 8 Name of related party Related party's identifying number

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- Address (no., street, and apt., room, or suite no.)

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- City or town, state, and ZIP code Relationship to you

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange?  Yes  No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? . . . . .  Yes  No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies. See **Related party exchanges** in the instructions.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
  - a  The disposition was after the death of either of the related parties.
  - b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  - c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation. See instructions.

## Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

**Caution:** If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12 Fair market value (FMV) of other property given up . . . . .	12		
13 Adjusted basis of other property given up . . . . .	13		
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14		
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	15		
16 FMV of like-kind property you received . . . . .	16		
17 Add lines 15 and 16 . . . . .	17		
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	18		
19 <b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19		
20 Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20		
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	21		
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . .	22		
23 <b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23		
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24		
25 <b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25		

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

**Part IV Section 1043 Conflict-of-Interest Sales.** See instructions. Attach a copy of your certificate of divestiture.

**Note:** This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property exceeds the basis of the divested property.

26	Description of divested property ▶ .....			
27	Description of replacement property ▶ .....			
28	Date divested property was sold (month, day, year) . . . . .			28 / /
29	Sales price of divested property. See instructions . . . . .	29		
30	Basis of divested property . . . . .	30		
31	<b>Realized gain.</b> Subtract line 30 from line 29 . . . . .			31
32	Cost of replacement property purchased within 60 days after date of sale . . . . .	32		
33	Subtract line 32 from line 29. If zero or less, enter -0- . . . . .			33
34	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			34
35	Subtract line 34 from line 33. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions . . . . .			35
36	<b>Recognized gain.</b> Add lines 34 and 35 . . . . .			36
37	Deferred gain. Subtract line 36 from line 31 . . . . .			37
38	<b>Basis of replacement property.</b> Subtract line 37 from line 32 . . . . .			38

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form

displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The

estimated average time is: **Recordkeeping**, 1 hr., 38 min.; **Learning about the law or the form**, 25 min.; **Preparing the form**, 59 min.; **Copying, assembling, and sending the form to the IRS**, 33 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0522
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"8824bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	N
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: MMDDYYYY OR BLANK
0050 DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 -	179	FORMAT: MMDDYYYY OR BLANK
0060 DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 -	187	FORMAT: MMDDYYYY OR BLANK
0070 DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 -	195	FORMAT: MMDDYYYY OR BLANK
0080 WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, THIS TAX YEAR	PT I 7a	1	196 -	196	"X" OR BLANK
0090 WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, PRIOR YEAR	PT I 7b	1	197 -	197	"X" OR BLANK
0100 WAS THE EXCHANGE MADE WITH A RELATED PARTY NO	PT I 7c	1	198 -	198	"X" OR BLANK
0110 NAME OF RELATED PARTY	PT II 8	35	199 -	233	A/N
0120 RELATED ID	PT II 8	9	234 -	242	A/N OR "APPLD FOR"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130 STREET ADDRESS	PT II 8	35	243 -	277	A/N
0140 CITY	PT II 8	22	278 -	299	A/N
0150 STATE CODE	PT II 8	2	300 -	301	A/N
0160 ZIP CODE	PT II 8	12	302 -	313	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0170 RELATIONSHIP	PT II 8	15	314 -	328	A/N
0180 DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	329 -	329	"X" OR BLANK
0185 DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	330 -	330	"X" OR BLANK
0190 DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	331 -	331	"X" OR BLANK
0195 DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	332 -	332	"X" OR BLANK
0200 DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	333 -	333	"X" OR BLANK
0210 DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	334 -	334	"X" OR BLANK
0220 YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	335 -	335	"X" OR BLANK
@0225 EXPLANATION	PT II 11	6	336 -	341	"STMbnn" OR BLANK
0230 FAIR MARKET VALUE (FMV)	PT III 12	12	342 -	353	N
0240 ADJUSTED BASIS	PT III 13	12	354 -	365	N
0250 GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	366 -	377	N
0260 CASH AND FMV OF OTHER PARTY	PT III 15	12	378 -	389	N
0270 FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	390 -	401	N
0280 AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	402 -	413	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0290 ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	414	-	425	N
0300 REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	426	-	437	N
*0305 ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	438	-	443	"STMbnn" OR BLANK
0310 SMALLER OF LINES 15 OR 19	PT III 20	12	444	-	455	N
0320 ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	456	-	467	N
0330 LINE 20 MINUS LINE 21	PT III 22	12	468	-	479	N
0340 RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	480	-	491	N
*0345 ATTACH SUMMARY STATEMENT	PT III 23	6	492	-	497	"STMbnn" OR BLANK
0350 DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	498	-	509	N
0360 BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	510	-	521	N
RECORD TERMINUS CHARACTER		1	522	-	522	"#"

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----- BYTE COUNT -----		4	1 -	4	0283
START RECORD SENTINEL		4	5 -	8	*****
0370 RECORD ID		6	9 -	14	"FRMbbb"
0371 FORM NUMBER		6	15 -	20	"8824bb"
0372 PAGE NUMBER		5	21 -	25	"PG02b"
0373 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0374 FILLER		1	35 -	35	BLANK
0375 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0380 DESCRIPTION OF DIVESTED PROPERTY	PT IV 26	50	43 -	92	A/N OR BLANK
*0385 DIVESTED PROPERTY ATTACHMENT	PT IV 26	6	93 -	98	"STMbnn" OR BLANK
0390 DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 27	50	99 -	148	A/N OR BLANK
*0395 REPLACEMENT PROPERTY ATTACHMENT	PT IV 27	6	149 -	154	"STMbnn" OR BLANK
0400 DATE DIVESTED PROPERTY WAS SOLD	PT IV 28	8	155 -	162	FORMAT: MMDDYYYY OR BLANK
0410 SALES PRICE OF DIVESTED PROPERTY	PT IV 29	12	163 -	174	N
0420 BASIS OF DIVESTED PROPERTY	PT IV 30	12	175 -	186	N
0430 REALIZED GAIN (LINE 29 MINUS LINE 30)	PT IV 31	12	187 -	198	N
0440 COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 32	12	199 -	210	N
0450 LINE 29 MINUS LINE 32	PT IV 33	12	211 -	222	N
0460 ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 34	12	223 -	234	N
0470 LINE 33 MINUS LINE 34	PT IV 35	12	235 -	246	N
0480 RECOGNIZED GAIN (ADD LINES 34 AND 35)	PT IV 36	12	247 -	258	N
0490 DEFERRED GAIN (LINE 36 MINUS LINE 31)	PT IV 37	12	259 -	270	N

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0500 BASIS OF REPLACEMENT PROPERTY (LINE 32 MINUS LINE 37)	PT IV 38	12	271	-	282	N
RECORD TERMINUS CHARACTER		1	283	-	283	"#"

## Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

**2000**  
 Attachment  
 Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)	Your social security number
--------------------------	-----------------------------

### Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples. See instructions . . . . .	<b>1</b>	
2 Total area of home . . . . .	<b>2</b>	
3 Divide line 1 by line 2. Enter the result as a percentage . . . . .	<b>3</b>	%
<ul style="list-style-type: none"> <li>• For day-care facilities not used exclusively for business, also complete lines 4-6.</li> <li>• All others, skip lines 4-6 and enter the amount from line 3 on line 7.</li> </ul>		
4 Multiply days used for day care during year by hours used per day . . . . .	<b>4</b>	hr.
5 Total hours available for use during the year (366 days × 24 hours). See instructions . . . . .	<b>5</b>	8,784 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount . . . . .	<b>6</b>	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . . . . . ▶	<b>7</b>	%

### Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	<b>8</b>	
9 Casualty losses. See instructions . . . . .	<b>9</b>	
10 Deductible mortgage interest. See instructions . . . . .	<b>10</b>	
11 Real estate taxes. See instructions . . . . .	<b>11</b>	
12 Add lines 9, 10, and 11 . . . . .	<b>12</b>	
13 Multiply line 12, column (b) by line 7 . . . . .	<b>13</b>	
14 Add line 12, column (a) and line 13 . . . . .	<b>14</b>	
15 Subtract line 14 from line 8. If zero or less, enter -0- . . . . .	<b>15</b>	
16 Excess mortgage interest. See instructions . . . . .	<b>16</b>	
17 Insurance . . . . .	<b>17</b>	
18 Repairs and maintenance . . . . .	<b>18</b>	
19 Utilities . . . . .	<b>19</b>	
20 Other expenses. See instructions . . . . .	<b>20</b>	
21 Add lines 16 through 20 . . . . .	<b>21</b>	
22 Multiply line 21, column (b) by line 7 . . . . .	<b>22</b>	
23 Carryover of operating expenses from 1999 Form 8829, line 41 . . . . .	<b>23</b>	
24 Add line 21 in column (a), line 22, and line 23 . . . . .	<b>24</b>	
25 Allowable operating expenses. Enter the smaller of line 15 or line 24 . . . . .	<b>25</b>	
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15 . . . . .	<b>26</b>	
27 Excess casualty losses. See instructions . . . . .	<b>27</b>	
28 Depreciation of your home from Part III below . . . . .	<b>28</b>	
29 Carryover of excess casualty losses and depreciation from 1999 Form 8829, line 42 . . . . .	<b>29</b>	
30 Add lines 27 through 29 . . . . .	<b>30</b>	
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30 . . . . .	<b>31</b>	
32 Add lines 14, 25, and 31 . . . . .	<b>32</b>	
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B . . . . .	<b>33</b>	
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	<b>34</b>	

### Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value. See instructions . . . . .	<b>35</b>	
36 Value of land included on line 35 . . . . .	<b>36</b>	
37 Basis of building. Subtract line 36 from line 35 . . . . .	<b>37</b>	
38 Business basis of building. Multiply line 37 by line 7 . . . . .	<b>38</b>	
39 Depreciation percentage. See instructions . . . . .	<b>39</b>	%
40 Depreciation allowable. Multiply line 38 by line 39. Enter here and on line 28 above. See instructions . . . . .	<b>40</b>	

### Part IV Carryover of Unallowed Expenses to 2001

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0- . . . . .	<b>41</b>	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0- . . . . .	<b>42</b>	



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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BYTE COUNT		4	1 -	4	0683
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"8829bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION 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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0180	ALLOWABLE INDIRECT DEDUCTED EXPENSES	13(b)	12	239	- 250	N
0190	DEDUCTIBLE NET	14	12	251	- 262	N
0200	REDUCED PROFIT/LOSS	15	12	263	- 274	N
0210	NON-DEDUCTIBLE MORTGAGE 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
0250	REPAIRS/MAINTENANCE DIRECT	18(a)	12	323	- 334	N
0260	REPAIRS/MAINTENANCE INDIRECT	18(b)	12	335	- 346	N
0270	UTILITIES DIRECT	19(a)	12	347	- 358	N
0280	UTILITIES INDIRECT	19(b)	12	359	- 370	N
0290	OTHER EXPENSES DIRECT	20(a)	12	371	- 382	N
0300	OTHER EXPENSES INDIRECT	20(b)	12	383	- 394	N
0310	DIRECT NON-DEDUCTED SUBTOTAL	21(a)	12	395	- 406	N
0320	INDIRECT NON-DEDUCTED SUBTOTAL	21(b)	12	407	- 418	N
0330	ALLOWABLE INDIRECT NON-DEDUCTED EXPENSES	22	12	419	- 430	N
0340	OPERATING EXPENSES CARRYOVER	23	12	431	- 442	N
0350	NON-DEDUCTIBLE NET	24	12	443	- 454	N
0360	ALLOWABLE OPERATING EXPENSES	25	12	455	- 466	N
0370	CASUALTY LOSS AND DEPRECIATION LIMIT	26	12	467	- 478	N
0380	EXCESS CASUALTY LOSSES	27(b)	12	479	- 490	N
0390	HOME DEPRECIATION	28(b)	12	491	- 502	N
0400	EXCESS CASUALTY LOSSES AND DEPRECIATION CARRYOVER	29(b)	12	503	- 514	N
0410	CASUALTY LOSSES AND DEPRECIATION NET	30	12	515	- 526	N
0420	ALLOWABLE EXCESS CASUALTY LOSSES AND DEPRECIATION	31	12	527	- 538	N
0430	TOTAL ALLOWABLE EXPENSES	32	12	539	- 550	N
0440	FORM 4684 CASUALTY LOSS	33	12	551	- 562	N



FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0450 SCHEDULE C ALLOWABLE EXPENSES	34	12	563	-	574	N
0460 HOME ADJUSTED BASIS OR FAIR MARKET VALUE	35	12	575	-	586	N
0470 LAND VALUE	36	12	587	-	598	N
0480 BUILDING BASIS	37	12	599	-	610	N
0490 BUSINESS BUILDING BASIS	38	12	611	-	622	N
0500 DEPRECIATION PERCENTAGE	39	6	623	-	628	N
0510 DEPRECIATION ALLOWABLE	40	12	629	-	640	N
0515 "SEE ATTACHED" LITERAL	40	12	641	-	652	"SEE ATTACHED" OR BLANK
@0517 COMPUTATION SCHEDULE	40	6	653	-	658	"STMbnn" OR BLANK
0520 UNALLOWED OPERATING EXPENSES	41	12	659	-	670	N
0530 UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	42	12	671	-	682	N
RECORD TERMINUS CHARACTER		1	683	-	683	"#"

SECTION 9.83 STATEMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1	4	0136
START RECORD SENTINEL		4	5	8	*****
0000 RECORD ID		6	9	14	"STMbnn" nn = 01-96 (OTHERS) 97 FOR SCH D 98 FOR SCH J 99 FOR SCH K1
0001 RESERVED		6	15	20	BLANK
0002 PAGE NUMBER		5	21	25	"FGnbn" nn = 01-04 OR 01-99 (D, J, K1)
0003 EIN		9	26	34	N nnnnnnnnn
0004 FILLER		8	35	42	BLANK
0010 LINE NUMBER		5	43	47	"LNnbn" 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 9.84 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0466
					-----
		4	5 -	8	*****
0000		6	9 -	14	"SUMbbb"
0005		3	15 -	17	A/N
0006		8	18 -	25	BLANK
0007		9	26 -	34	N nnnnnnnnn
0009		8	35 -	42	BLANK
0010		9	43 -	51	BLANK
0030		1	52 -	52	BLANK
0040		17	53 -	69	A/N OR BLANK
0050		35	70 -	104	A/N
0060		9	105 -	113	N
0070		1	114 -	114	"X" OR BLANK
0080		9	115 -	123	N OR BLANK
0090		35	124 -	158	A/N OR BLANK
0100		22	159 -	180	A/N OR BLANK
0110		2	181 -	182	A/N OR BLANK
0120		12	183 -	194	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0130		7	195 -	201	RANGE : (0000003-9999999)
0140		7	202 -	208	N
NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.					
0150		7	209 -	215	RANGE : (0000000- 9999999)
0160		7	216 -	222	RANGE : (0000000- 9999999)
0170		1	223 -	223	RANGE: 0-1
0180		1	224 -	224	RANGE: 0-1

SECTION 9.84 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	NUMBER OF FORMS 2210 PAGE 3	1	225	225	RANGE: 0-1
0194	NUMBER OF FORMS 2210F PAGE 1	1	226	226	RANGE: 0-1
0195	RESERVE	1	227	227	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1	7	228	234	RANGE : 0000000-9999999
0200	NUMBER OF FORMS 3468 PAGE 1	1	235	235	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1	1	236	236	RANGE: 0-1
0206	NUMBER OF FORMS 4136 PAGE 2	1	237	237	RANGE: 0-1
0210	NUMBER OF FORMS 4255 PAGE 1	7	238	244	RANGE = (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1	7	245	251	RANGE = (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2	7	252	258	RANGE = (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1	7	259	265	RANGE = (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2	7	266	272	RANGE = (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1	1	273	273	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2	1	274	274	RANGE: 0-1
0275	NUMBER OF FORMS 4835 PAGE 1	7	275	281	RANGE = (0000000-9999999)
0280	NUMBER OF FORMS 4952 PAGE 1	1	282	282	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1	1	283	283	RANGE : 0-1
0284	NUMBER OF FORMS 4972 PAGE 1	7	284	290	RANGE : 0000000-9999999
0290	NUMBER OF FORMS 6198 PAGE 1	7	291	297	RANGE = (0000000-9999999)
0295	NUMBER OF FORMS 6252 PAGE 1	7	298	304	RANGE = (0000000-9999999)
0300	NUMBER OF FORMS 8271 PAGE 1	7	305	311	RANGE = (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1	1	312	312	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1	1	313	313	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2	1	314	314	RANGE: 0-1
0340	NUMBER OF FORMS 8801 PAGE 1	1	315	315	RANGE: 0-1

SECTION 9.84 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0345	NUMBER OF FORMS 8801 PAGE 2	1	316	316	RANGE: 0-1
0350	NUMBER OF FORMS 8824 PAGE 1	7	317	323	RANGE = (0000000-9999999)
0355	NUMBER OF FORMS 8824 PAGE 2	7	324	330	RANGE = (0000000-9999999)
0357	NUMBER OF FORMS 8829 PAGE 1	7	331	337	RANGE = (0000000-9999999)
0360	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)	7	338	344	RANGE = (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040	7	345	351	RANGE = (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040	7	352	358	RANGE = (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040	7	359	365	RANGE = (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041	1	366	366	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041	1	367	367	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040	7	368	374	RANGE = (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040	7	375	381	RANGE = (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040	7	382	388	RANGE = (0000000 - 9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040	7	389	395	RANGE = (0000000 - 9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040	7	396	402	RANGE : 0000000- 9999999
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040	7	403	409	RANGE : 0000000- 9999999
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041	7	410	416	RANGE = (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041	7	417	423	RANGE = (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS)	7	424	430	RANGE = (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS	7	431	437	RANGE = (0000000-9999999)

SECTION 9.84 SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0420		7	438	-	444	RANGE = (0000000-9999999)
NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS						
0430		7	445	-	451	RANGE = (0000000-9999999)
NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041						
0440		7	452	-	458	RANGE = (0000000-9999999)
NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS						
0442		2	459	-	460	"NY" OR "MA" OR BLANK
STATE CODE						
0444		1	461	-	461	"1" OR "0" OR BLANK
STATE RETURN COUNTER						
0446		2	462	-	463	"00-99" OR BLANK
STATE ATTACHMENTS						
0450		1	464	-	464	P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK
BALANCE DUE INDICATOR						
0460		1	465	-	465	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
PAPER DOCUMENT INDICATOR						
		1	466	-	466	"#"
RECORD TERMINUS CHARACTER						

SECTION 9.85 RECAP RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
BYTE COUNT		4	1 -	4	0062
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"RECAPb"
0009 FILLER		28	15 -	42	BLANK
0010 TOTAL RETURN COUNT		6	43 -	48	N RANGE = (000001 - 999999)
0020 ELECTRONIC TRANSMITTERS ID (ETIN)		8	49 -	56	NNNNNNnn NNNNNN = ETIN nn = FILER'S USER CODE; MAY BE ZERO FILLED
0030 JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS F #080 ON THE TRANS RECORD)		3	57 -	59	N
0040 TRANSMISSION SEQUENCE (MUST BE THE SAME AS F #090 ON THE TRANS RECORD)		2	60 -	61	N
RECORD TERMINUS CHARACTER		1	62 -	62	"#"

SECTION 9.86 STATE ENTITY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
		4	1 -	4	0590
		4	5 -	8	*****
0000		6	9 -	14	"STATE "
0001		6	15 -	20	"AHEADR"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		2	36 -	37	N 01 - 99
0006		5	38 -	42	BLANK
0010		2	43 -	44	"NY" OR "MA"
0020		1	45 -	45	A/N
0030		27	46 -	72	N
0040		93	73 -	165	A/N
0050		35	166 -	200	A/N
0060		35	201 -	235	A/N
0070		35	236 -	270	A/N
0080		35	271 -	305	A/N
0090		35	306 -	340	A/N
0100		22	341 -	362	A/N
0110		5	363 -	367	N
0120		2	368 -	369	A/N
0130		12	370 -	381	NNNNN-NNNN-NNN
0140		20	382 -	401	A/N
0150		5	402 -	406	N
0160		12	407 -	418	A/N
0170		8	419 -	426	MDDYYYY
0180		28	427 -	454	A/N
0190		1	455 -	455	X OR " "
0200		1	456 -	456	X OR " "
0210		1	457 -	457	X OR " "



SECTION 9.86 STATE ENTITY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0220	OPTIONAL	22	458	-	479	A/N OR " "
0230	OPTIONAL	22	480	-	501	A/N OR " "
0240	OPTIONAL	22	502	-	523	A/N OR " "
0250	OPTIONAL	22	524	-	545	A/N OR " "
0260	OPTIONAL	22	546	-	567	A/N OR " "
0270	OPTIONAL	22	568	-	589	A/N OR " "
	RECORD TERMINUS CHARACTER	1	590	-	590	"#"

SECTION 9.87 STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	----	----	-----
		4	1 -	4	2477
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)	6	15 -	20	"BATTCH"
0002	PAGE NUMBER	5	21 -	25	"PG02b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER	2	36 -	37	N 01 - 99
0006	FILLER	5	38 -	42	BLANK
0008	STATE CODE	2	43 -	44	"NY" OR "MA"
0010	ALPHANUMERIC FIELD	80	45 -	124	A/N
0020	ALPHANUMERIC FIELD	80	125 -	204	A/N
0030	ALPHANUMERIC FIELD	80	205 -	284	A/N
0040	ALPHANUMERIC FIELD	80	285 -	364	A/N
0050	ALPHANUMERIC FIELD	80	365 -	444	A/N
0060	ALPHANUMERIC FIELD	80	445 -	524	A/N
0070	ALPHANUMERIC FIELD	80	525 -	604	A/N
0080	ALPHANUMERIC FIELD	80	605 -	684	A/N
0090	ALPHANUMERIC FIELD	80	685 -	764	A/N
0200	ALPHANUMERIC FIELD	80	765 -	844	A/N
0210	NUMERIC FIELD	12	845 -	856	N
0220	NUMERIC FIELD	12	857 -	868	N
0230	NUMERIC FIELD	12	869 -	880	N
0240	NUMERIC FIELD	12	881 -	892	N
0250	NUMERIC FIELD	12	893 -	904	N
0260	NUMERIC FIELD	12	905 -	916	N
0270	NUMERIC FIELD	12	917 -	928	N
0280	NUMERIC FIELD	12	929 -	940	N
0290	NUMERIC FIELD	12	941 -	952	N
0300	NUMERIC FIELD	12	953 -	964	N
0310	NUMERIC FIELD	12	965 -	976	N

SECTION 9.87 STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	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

SECTION 9.87 STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0630	NUMERIC FIELD	12	1349	- 1360	N
0640	NUMERIC FIELD	12	1361	- 1372	N
0650	NUMERIC FIELD	12	1373	- 1384	N
0660	NUMERIC FIELD	12	1385	- 1396	N
0670	NUMERIC FIELD	12	1397	- 1408	N
0680	NUMERIC FIELD	12	1409	- 1420	N
0690	NUMERIC FIELD	12	1421	- 1432	N
0700	NUMERIC FIELD	12	1433	- 1444	N
0710	NUMERIC FIELD	12	1445	- 1456	N
0720	NUMERIC FIELD	12	1457	- 1468	N
0730	NUMERIC FIELD	12	1469	- 1480	N
0740	NUMERIC FIELD	12	1481	- 1492	N
0750	NUMERIC FIELD	12	1493	- 1504	N
0760	NUMERIC FIELD	12	1505	- 1516	N
0770	NUMERIC FIELD	12	1517	- 1528	N
0780	NUMERIC FIELD	12	1529	- 1540	N
0790	NUMERIC FIELD	12	1541	- 1552	N
0800	NUMERIC FIELD	12	1553	- 1564	N
0810	NUMERIC FIELD	12	1565	- 1576	N
0820	NUMERIC FIELD	12	1577	- 1588	N
0830	NUMERIC FIELD	12	1589	- 1600	N
0840	NUMERIC FIELD	12	1601	- 1612	N
0850	NUMERIC FIELD	12	1613	- 1624	N
0860	NUMERIC FIELD	12	1625	- 1636	N
0870	NUMERIC FIELD	12	1637	- 1648	N
0880	NUMERIC FIELD	12	1649	- 1660	N
0890	NUMERIC FIELD	12	1661	- 1672	N
0900	NUMERIC FIELD	12	1673	- 1684	N
0910	NUMERIC FIELD	12	1685	- 1696	N
0920	NUMERIC FIELD	12	1697	- 1708	N
0930	NUMERIC FIELD	12	1709	- 1720	N

SECTION 9.87 STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0940	NUMERIC FIELD	12	1721 - 1732	N	
0950	NUMERIC FIELD	12	1733 - 1744	N	
0960	NUMERIC FIELD	12	1745 - 1756	N	
0970	NUMERIC FIELD	12	1757 - 1768	N	
0980	NUMERIC FIELD	12	1769 - 1780	N	
0990	NUMERIC FIELD	12	1781 - 1792	N	
1000	NUMERIC FIELD	12	1793 - 1804	N	
1010	NUMERIC FIELD	12	1805 - 1816	N	
1020	NUMERIC FIELD	12	1817 - 1828	N	
1030	NUMERIC FIELD	12	1829 - 1840	N	
1040	NUMERIC FIELD	12	1841 - 1852	N	
1050	NUMERIC FIELD	12	1853 - 1864	N	
1060	NUMERIC FIELD	12	1865 - 1876	N	
1070	NUMERIC FIELD	12	1877 - 1888	N	
1080	NUMERIC FIELD	12	1889 - 1900	N	
1090	NUMERIC FIELD	12	1901 - 1912	N	
1100	NUMERIC FIELD	12	1913 - 1924	N	
1110	NUMERIC FIELD	12	1925 - 1936	N	
1120	NUMERIC FIELD	12	1937 - 1948	N	
1130	NUMERIC FIELD	12	1949 - 1960	N	
1140	NUMERIC FIELD	12	1961 - 1972	N	
1150	NUMERIC FIELD	12	1973 - 1984	N	
1160	NUMERIC FIELD	12	1985 - 1996	N	
1170	NUMERIC FIELD	12	1997 - 2008	N	
1180	NUMERIC FIELD	12	2009 - 2020	N	
1190	NUMERIC FIELD	12	2021 - 2032	N	
1200	NUMERIC FIELD	12	2033 - 2044	N	
1210	NUMERIC FIELD	12	2045 - 2056	N	
1220	NUMERIC FIELD	12	2057 - 2068	N	
1230	NUMERIC FIELD	12	2069 - 2080	N	
1240	NUMERIC FIELD	12	2081 - 2092	N	

SECTION 9.87 STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1250	NUMERIC FIELD	12	2093	- 2104	N
1260	NUMERIC FIELD	12	2105	- 2116	N
1270	NUMERIC FIELD	12	2117	- 2128	N
1280	NUMERIC FIELD	12	2129	- 2140	N
1290	NUMERIC FIELD	12	2141	- 2152	N
1300	NUMERIC FIELD	12	2153	- 2164	N
1310	NUMERIC FIELD	12	2165	- 2176	N
1320	NUMERIC FIELD	12	2177	- 2188	N
1330	NUMERIC FIELD	12	2189	- 2200	N
1340	NUMERIC FIELD	12	2201	- 2212	N
1350	NUMERIC FIELD	12	2213	- 2224	N
1360	NUMERIC FIELD	12	2225	- 2236	N
1370	NUMERIC FIELD	12	2237	- 2248	N
1380	NUMERIC FIELD	12	2249	- 2260	N
1390	NUMERIC FIELD	12	2261	- 2272	N
1400	NUMERIC FIELD	12	2273	- 2284	N
1410	NUMERIC FIELD	12	2285	- 2296	N
1420	NUMERIC FIELD	12	2297	- 2308	N
1430	NUMERIC FIELD	12	2309	- 2320	N
1440	NUMERIC FIELD	12	2321	- 2332	N
1450	NUMERIC FIELD	12	2333	- 2344	N
1460	NUMERIC FIELD	12	2345	- 2356	N
1470	NUMERIC FIELD	12	2357	- 2368	N
1480	NUMERIC FIELD	12	2369	- 2380	N
1490	NUMERIC FIELD	12	2381	- 2392	N
1500	NUMERIC FIELD	12	2393	- 2404	N
1510	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 9.88 STATE ATTACHMENT C RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----
		4	1 -	4	2481
		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" OR "MA"
0010	FORM DATA (LINE 001)	80	45 -	124	A/N
0020	FORM DATA (LINE 002)	80	125 -	204	A/N
0030	FORM DATA (LINE 003)	80	205 -	284	A/N
0040	FORM DATA (LINE 004)	80	285 -	364	A/N
0050	FORM DATA (LINE 005)	80	365 -	444	A/N
0060	FORM DATA (LINE 006)	80	445 -	524	A/N
0070	FORM DATA (LINE 007)	80	525 -	604	A/N
0080	FORM DATA (LINE 008)	80	605 -	684	A/N
0090	FORM DATA (LINE 009)	80	685 -	764	A/N
0100	FORM DATA (LINE 010)	80	765 -	844	A/N
0110	FORM DATA (LINE 011)	80	845 -	924	A/N
0120	FORM DATA (LINE 012)	80	925 -	1004	A/N
0130	FORM DATA (LINE 013)	80	1005 -	1084	A/N
0140	FORM DATA (LINE 014)	80	1085 -	1164	A/N
0150	FORM DATA (LINE 015)	80	1165 -	1244	A/N
0160	FORM DATA (LINE 016)	80	1245 -	1324	A/N
0170	FORM DATA (LINE 017)	80	1325 -	1404	A/N
0180	FORM DATA (LINE 018)	80	1405 -	1484	A/N
0190	FORM DATA (LINE 019)	80	1485 -	1564	A/N
0200	FORM DATA (LINE 020)	80	1565 -	1644	A/N

SECTION 9.88 STATE ATTACHMENT C RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0210	FORM DATA (LINE 021)	80	1645	-	1724	A/N
0220	FORM DATA (LINE 022)	80	1725	-	1804	A/N
0230	FORM DATA (LINE 023)	80	1805	-	1884	A/N
0240	FORM DATA (LINE 024)	80	1885	-	1964	A/N
0250	FORM DATA (LINE 025)	80	1965	-	2044	A/N
0260	FORM DATA (LINE 026)	80	2045	-	2124	A/N
0270	FORM DATA (LINE 027)	80	2125	-	2204	A/N
0280	FORM DATA (LINE 028)	80	2205	-	2284	A/N
0290	FORM DATA (LINE 029)	80	2285	-	2364	A/N
0300	FORM DATA (LINE 030)	80	2365	-	2444	A/N
0310	NUMERIC FIELD	12	2445	-	2456	N
0320	NUMERIC FIELD	12	2457	-	2468	N
0330	NUMERIC FIELD	12	2469	-	2480	N
	RECORD TERMINUS CHARACTER	1	2481	-	2481	"#"



SECTION 9.89 STATE ATTACHMENT D RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
-----	-----	-----	----	----	-----
		4	1 -	4	2477
		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" OR "MA"
0010	ALPHANUMERIC FIELD	80	45 -	124	A/N
0020	ALPHANUMERIC FIELD	80	125 -	204	A/N
0030	ALPHANUMERIC FIELD	80	205 -	284	A/N
0040	ALPHANUMERIC FIELD	80	285 -	364	A/N
0050	ALPHANUMERIC FIELD	80	365 -	444	A/N
0060	ALPHANUMERIC FIELD	80	445 -	524	A/N
0070	ALPHANUMERIC FIELD	80	525 -	604	A/N
0080	ALPHANUMERIC FIELD	80	605 -	684	A/N
0090	ALPHANUMERIC FIELD	80	685 -	764	A/N
0200	ALPHANUMERIC FIELD	80	765 -	844	A/N
0210	NUMERIC FIELD	12	845 -	856	N
0220	NUMERIC FIELD	12	857 -	868	N
0230	NUMERIC FIELD	12	869 -	880	N
0240	NUMERIC FIELD	12	881 -	892	N
0250	NUMERIC FIELD	12	893 -	904	N
0260	NUMERIC FIELD	12	905 -	916	N
0270	NUMERIC FIELD	12	917 -	928	N
0280	NUMERIC FIELD	12	929 -	940	N
0290	NUMERIC FIELD	12	941 -	952	N
0300	NUMERIC FIELD	12	953 -	964	N
0310	NUMERIC FIELD	12	965 -	976	N

SECTION 9.89 STATE ATTACHMENT D RECORD

FIELD IDENTIFICATION NO.	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

SECTION 9.89 STATE ATTACHMENT D RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0630	NUMERIC FIELD	12	1349	- 1360	N
0640	NUMERIC FIELD	12	1361	- 1372	N
0650	NUMERIC FIELD	12	1373	- 1384	N
0660	NUMERIC FIELD	12	1385	- 1396	N
0670	NUMERIC FIELD	12	1397	- 1408	N
0680	NUMERIC FIELD	12	1409	- 1420	N
0690	NUMERIC FIELD	12	1421	- 1432	N
0700	NUMERIC FIELD	12	1433	- 1444	N
0710	NUMERIC FIELD	12	1445	- 1456	N
0720	NUMERIC FIELD	12	1457	- 1468	N
0730	NUMERIC FIELD	12	1469	- 1480	N
0740	NUMERIC FIELD	12	1481	- 1492	N
0750	NUMERIC FIELD	12	1493	- 1504	N
0760	NUMERIC FIELD	12	1505	- 1516	N
0770	NUMERIC FIELD	12	1517	- 1528	N
0780	NUMERIC FIELD	12	1529	- 1540	N
0790	NUMERIC FIELD	12	1541	- 1552	N
0800	NUMERIC FIELD	12	1553	- 1564	N
0810	NUMERIC FIELD	12	1565	- 1576	N
0820	NUMERIC FIELD	12	1577	- 1588	N
0830	NUMERIC FIELD	12	1589	- 1600	N
0840	NUMERIC FIELD	12	1601	- 1612	N
0850	NUMERIC FIELD	12	1613	- 1624	N
0860	NUMERIC FIELD	12	1625	- 1636	N
0870	NUMERIC FIELD	12	1637	- 1648	N
0880	NUMERIC FIELD	12	1649	- 1660	N
0890	NUMERIC FIELD	12	1661	- 1672	N
0900	NUMERIC FIELD	12	1673	- 1684	N
0910	NUMERIC FIELD	12	1685	- 1696	N
0920	NUMERIC FIELD	12	1697	- 1708	N
0930	NUMERIC FIELD	12	1709	- 1720	N

## SECTION 9.89 STATE ATTACHMENT D RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0940	NUMERIC FIELD	12	1721	- 1732	N
0950	NUMERIC FIELD	12	1733	- 1744	N
0960	NUMERIC FIELD	12	1745	- 1756	N
0970	NUMERIC FIELD	12	1757	- 1768	N
0980	NUMERIC FIELD	12	1769	- 1780	N
0990	NUMERIC FIELD	12	1781	- 1792	N
1000	NUMERIC FIELD	12	1793	- 1804	N
1010	NUMERIC FIELD	12	1805	- 1816	N
1020	NUMERIC FIELD	12	1817	- 1828	N
1030	NUMERIC FIELD	12	1829	- 1840	N
1040	NUMERIC FIELD	12	1841	- 1852	N
1050	NUMERIC FIELD	12	1853	- 1864	N
1060	NUMERIC FIELD	12	1865	- 1876	N
1070	NUMERIC FIELD	12	1877	- 1888	N
1080	NUMERIC FIELD	12	1889	- 1900	N
1090	NUMERIC FIELD	12	1901	- 1912	N
1100	NUMERIC FIELD	12	1913	- 1924	N
1110	NUMERIC FIELD	12	1925	- 1936	N
1120	NUMERIC FIELD	12	1937	- 1948	N
1130	NUMERIC FIELD	12	1949	- 1960	N
1140	NUMERIC FIELD	12	1961	- 1972	N
1150	NUMERIC FIELD	12	1973	- 1984	N
1160	NUMERIC FIELD	12	1985	- 1996	N
1170	NUMERIC FIELD	12	1997	- 2008	N
1180	NUMERIC FIELD	12	2009	- 2020	N
1190	NUMERIC FIELD	12	2021	- 2032	N
1200	NUMERIC FIELD	12	2033	- 2044	N
1210	NUMERIC FIELD	12	2045	- 2056	N
1220	NUMERIC FIELD	12	2057	- 2068	N
1230	NUMERIC FIELD	12	2069	- 2080	N

SECTION 9.89 STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1240	NUMERIC FIELD		12	2081 - 2092	N	
1250	NUMERIC FIELD		12	2093 - 2104	N	
1260	NUMERIC FIELD		12	2105 - 2116	N	
1270	NUMERIC FIELD		12	2117 - 2128	N	
1280	NUMERIC FIELD		12	2129 - 2140	N	
1290	NUMERIC FIELD		12	2141 - 2152	N	
1300	NUMERIC FIELD		12	2153 - 2164	N	
1310	NUMERIC FIELD		12	2165 - 2176	N	
1320	NUMERIC FIELD		12	2177 - 2188	N	
1330	NUMERIC FIELD		12	2189 - 2200	N	
1340	NUMERIC FIELD		12	2201 - 2212	N	
1350	NUMERIC FIELD		12	2213 - 2224	N	
1360	NUMERIC FIELD		12	2225 - 2236	N	
1370	NUMERIC FIELD		12	2237 - 2248	N	
1380	NUMERIC FIELD		12	2249 - 2260	N	
1390	NUMERIC FIELD		12	2261 - 2272	N	
1400	NUMERIC FIELD		12	2273 - 2284	N	
1410	NUMERIC FIELD		12	2285 - 2296	N	
1420	NUMERIC FIELD		12	2297 - 2308	N	
1430	NUMERIC FIELD		12	2309 - 2320	N	
1440	NUMERIC FIELD		12	2321 - 2332	N	
1450	NUMERIC FIELD		12	2333 - 2344	N	
1460	NUMERIC FIELD		12	2345 - 2356	N	
1470	NUMERIC FIELD		12	2357 - 2368	N	
1480	NUMERIC FIELD		12	2369 - 2380	N	
1490	NUMERIC FIELD		12	2381 - 2392	N	
1500	NUMERIC FIELD		12	2393 - 2404	N	
1510	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	"#"	

# **FEDERAL / STATE**

## **SECTION 10 FEDERAL / STATE REQUIREMENTS**

### **.01 GENERAL DESCRIPTION**

- (1) The general concept is to emulate current operations used for the electronic filing of federal tax returns and modify these operations where necessary to accommodate the transmission of state tax return data to the state. The tax return data must be placed into a format for transmission as specified by the IRS and the state. It is the intent of the IRS to function primarily as a data conduit with respect to state tax data. The term "data conduit" is used to define a process to receive, temporarily store, and then make available for state retrieval the state return packet associated with a federal return that has been accepted by the IRS as processable.
- (2) If the federal tax return is rejected due to error conditions specified in Publication 1438, the associated state return packet will be rejected. If a state return packet is rejected, then the associated federal return will also be rejected. If the error(s) is of such a nature that it can be corrected and the return(s) processed, both return documents may be retransmitted to the IRS service center. The transmitter may elect to retransmit the federal tax portion of a rejected return and then file the state return using state tax paper forms.
- (3) After the receipt acknowledgment has been provided to the transmitter, the IRS is responsible for making the accepted return packet available to the state agency. Once the state agency has successfully completed the transmission session and received the return packet, the responsibility for data integrity is that of the state agency. Should subsequent errors of any type be detected during state processing, they are resolved between the state agency and the fiduciary using normal state paper procedures.
- (4) Form 8821, Tax Information Authorization, allows the state to retrieve the Federal Form 1041 and attachments along with the state return from the bulletin board and must be filed with the IRS. One form must accompany each transmission.

(5) Requirements for Electronic Filing

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

1. The state return must be electronically filed with the federal return through the Philadelphia Submission Processing Center.
2. The return must be filed between January 15, 2001 and April 15, 2001.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:
  - (a) applied to their 2001 estimated tax,
  - (b) sent to them in the form of a refund check, or
  - (c) split - part applied to their 2001 estimated tax and the remainder issued in the form of a refund check.

(6) Exclusions from Electronic Filing

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

1. amended returns,
2. returns filed for a tax period other than January 1, 2000 through December 31, 2000,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

000-00-0000 through 001-00-9999  
691-00-0000 through 699-99-9999  
764-00-0000 through 999-99-9999

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

**.02 RETURN SEQUENCE ORDER**

A state return must be received immediately following the federal return and preceding the Summary Record.



**.03 LENGTH OPTIONS**

The format may be fixed or variable.

**.04 RECORD TYPES**

A header  
B attach  
C attach  
D attach

**.05 ACKNOWLEDGMENT REPORT**

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

**.06 RECORD LAYOUTS**

Section 9 contains the Federal/State record layouts as follows:

Section 9.86 State Entity Record  
Section 9.87 State Attachment B Record  
Section 9.88 State Attachment C Record  
Section 9.89 State Attachment D Record

## **.07 REJECTION CONDITIONS**

Reject codes in the 900 series are used for Federal/State BMF Electronic Filing. They identify specific errors resulting from entity and consistency checks.

<b>REJECT CODE</b>	<b>ERROR CONDITION</b>
<b>900</b>	The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.
<b>901</b>	The state return count in the Summary Record does not match the IRS Record Count.
<b>902</b>	The "State Attachment" count does not match the IRS Record Count.
<b>903</b>	Reserved
<b>904</b>	Reserved
<b>905</b>	State Code is invalid.
<b>906</b>	No recognizable state records are attached but the Summary Record is equal to a valid State Code.
<b>907</b>	A valid State Code does not appear in the Summary Record but there are state records attached.
<b>911</b>	Invalid State Code on state return.

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

# **EXHIBITS**

# EXHIBIT 1

## Acceptable Street Address Abbreviations

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

### NOTE:

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

## EXHIBIT 2

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

State	Abbrev	Zip Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	967nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-966nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 399nn
Guam	GU	969nn
Hawaii	HI	967nn-968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801,039nn-049nn
Marshall Islands	MH	969nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn,005nn, 100nn-149nn, 06390

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

\*\*For Military Addresses, see Exhibit 3.

## EXHIBIT 2 (CON'T)

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

<b>State</b>	<b>Abbrev</b>	<b>Zip Code</b>
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Northern Mariana Islands	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Puerto Rico	PR	006nn,007nn, 009nn
Rhode Island	RI	027nn-029nn
South Carolina SC		290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Virgin Islands	VI	008nn
Washington	WA	980nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

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

\*\*For Military Addresses, see Exhibit 3.

# EXHIBIT 3

APO/FPO City/State/Zip Codes  
For Military Addresses Overseas

<b>CITY</b>	<b>STATE</b>	<b>ZIP CODE</b>
APO or FPO	AA	340nn (AA = Americas)
APO or FPO	AE	090nn-098nn (AE = Europe)
APO or FPO	AP	962nn-966nn (AP = Pacific)

# EXHIBIT 4

ELECTRONIC FILING SYSTEMS  
MAGNETIC MEDIA  
ACKNOWLEDGMENT REPORT

PAGE: 99999  
DATE: MM/DD/YYYY

TRANSMITTER NAME: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX TRANSMITTER EIN: 999999999 CLIENT ID: 999  
TRANSMITTER ADDR: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX TRANSMITTER ETIN: 999999999 FILER ID: 999999  
XX

TELEPHONE NUMBER: (999)999-9999 ELECTRONIC TRACKING IND: ELECTRONIC ACKNOWLEDGE IND:  
TRANSMISSION DATE MM/DD/YYYY JULIAN DATE: 999 SEQ NUM FOR JULIAN DATE: 99 FORM TYPE: 9999

DOCUMENT LOCATOR #	EMPLOYER ID #	ACCOUNT NUMBER	RETURN SEQ #	ACCEPTANCE CODE	STATE CODE
999999999999999	999999999	999999999999999999	99999999	X	99

ACKNOWLEDGMENT RECAP  
TOTAL RETURN COUNT: 9999999  
TOTAL ACCEPTED RETURNS: 9999999  
TOTAL REJECTED RETURNS: 9999999  
\*DUPLICATE RETURNS: 9999999  
TOTAL STATE RETURNS ACCEPTED: 9999999  
TOTAL STATE RETURNS REJECTED: 9999999

TRANSMISSION RECAP  
NUMBER OF RETURNS: 9  
NUMBER OF RETURNS DROPPED: 9  
NUMBER OF RECORDS DROPPED: 9

\*TOTAL REJECTED RETURN INCLUDES THE DUPLICATE RETURNS



# EXHIBIT 5

## .01 MAGNETIC TAPE LABEL (EXAMPLE)

```
*****
* BACON MORTGAGE *
* ETIN: 900101 EBCDIC *
* FORM 1041 RETURNS 6250 *
* *
* NUMBER OF TAPES: 1 OF 1 *
* NUMBER OF RETURNS (750) *
* NUMBER OF RETURNS WITH REMITTANCES: (NONE) LIVE DATA *
*****
```

## .02 FLOPPY DISKETTE LABEL (EXAMPLE)

```
*****
* BACON MORTGAGE *
* ETIN: 900101 ASCII *
* FORM 1041 DATA *
* *
* NUMBER OF TAPES: 1 OF 3 *
* NUMBER OF RETURNS (150) *
* NUMBER OF RETURNS WITH REMITTANCES: (NONE) TEST DATA *
*****
```

## .03 ENTITY LABEL (EXAMPLE)

```
*****
* BACON MORTGAGE *
* ETIN: 900101 EBCDIC *
* FORM 1041 RETURNS 6250 *
* *
* TOTAL NUMBER OF RECORDS: 3,000 ENTITY DATA *
*****
```

## .04 REMITTANCE REGISTER LABEL (EXAMPLE)

```
*****
* BACON MORTGAGE *
* ETIN: 900101 EBCDIC *
* FORM 1041 REMITTANCE REGISTER 6250 *
* *
* NUMBER OF TAPES: 1 OF 1 TEST DATA OR *
* NUMBER OF REMITTANCES: 3,000 LIVE DATA *
*****
```

## **EXHIBIT 6**

### **8453-F Multiple Listing on Magnetic Tape**

A Form 8453-F signature document must accompany every submitted Form 1041 return tape or transmission. This document may be submitted for every Form 1041 return filed or one document may be submitted with an attached Multiple Listing for up to 5,000 returns.

The Form 8453-F Multiple Listing should be submitted on the same medium as the original return or on paper.

If the filer decides to submit the Multiple Listing on the same medium as the original return, the transmission must accompany a copy of the listing on paper.

The following is the format for the paper listing:

DATE : 04-12-2000  
PAGE #: 001  
ETIN: 521234  
TELEPHONE (508) 123-4567

MULTIPLE TAX RETURN LISTING  
FOR FORM 8453-F

NAME and TITLE of FIDUCIARY: John Jones, Pres.

EIN	NAME CONT	TAX PERIOD	TOTAL INCOME	INCOME DIST	TAXABLE INCOME	TOTAL TAX	TAX DUE / OVRPYMNT
16-9999991	SMIT	XXXX12	32,779.00	32,779.00	0	0	0
16-9999992	GREE	XXXX12	20,908.00	20,908.00	0	0	0
16-9999993	DOWN	XXXX12	2,500.00	2,500.00	0	0	0
16-9999994	BART	XXXX12	10,117.00	10,117.00	0	0	0
16-9999995	PAST	XXXX12	889.00	889.00	0	0	0
16-9999996	WOOD	XXXX12	232,155.00	232,155.00	0	0	0

# EXHIBIT 6.1

The following is the format for mag media submissions:

1. Transmittal record (This record identifies the transmitter and the associated 1041 return tape reel file).
2. Signature records (Each record contains corresponding taxpayer's information from the 1041 return tape file.)
3. Recap record (This record contains the tape recap information.)

## TRANS Record

<u>Identification</u>	<u>Length</u>	<u>Char Desc</u>	<u>Format</u>
Byte Count	4	1 - 4	"0100"
Start of Record Sentinel	4	5 - 8	Value = "****"
Record Name	5	9 - 13	Value = "TRANS"
Transmitter's EIN	9	14 - 22	Numeric
Transmitter's Name	35	23 - 57	Alphanumeric
Julian Date of Transmission	3	58 - 60	Numeric
Trans Sequence Number of Julian Date	2	61 - 62	Numeric
Electronic Transmitter's Identification Number Plus Filer's User Code	8	63 - 70	Numeric Value = NNNNNNnn, NNNNNN = ETIN, **nn = Transmitters User Code; may zero fill
** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.			
Report Title	27	71 - 97	Value = "8453-F FOR MULTIPLE RETURNS"
Filler	2	98 - 99	Numeric
Record Terminus Char	1	100	"#"

## EXHIBIT 6.2

### 8453-F Signature Record

<u>Identification</u>	<u>Length</u>	<u>Char Desc</u>	<u>Format</u>
Byte Count	4	1 - 4	"0182"
Start of Record Sentinel	4	5 - 8	Value = "*****"
Record Name	6	9 - 14	Value = "8453-F"
Name of Estate or Trust	35	15 - 49	Alphanumeric (Field #0060 on Form 1041)
Name of Estate or Trust Fiduciary	35	50 - 84	Alphanumeric (Field #0080 on Form 1041)
EIN	9	85 - 93	Numeric (Field #0040 on Form 1041)
Name Control	4	94 - 97	Alphanumeric (Field #0030 on Form 1041)
Fiscal Year Beginning	8	98 - 105	Numeric MMDDYYYY (Field #0010 on Form 1041, If Calendar then Blank)
Fiscal Year Ending	8	106 - 113	Numeric MMDDYYYY (Field #0020 on Form 1041, If Calendar then Blank)
Tax Period	6	114 - 119	Numeric YYYYMM
Total Income	12	120 - 131	Numeric (Field #0400 on Form 1041)
Income Distribution	12	132 - 143	Numeric (Field #0530 on Form 1041)
Taxable Income of Fiduciary	12	144 - 155	Numeric (Field #0580 on Form 1041)
Total Tax	12	156 - 167	Numeric (Field #0590 on Form 1041)
Tax Due or Overpayment	12	168 - 179	Numeric (Field #0780 or #0790 on Form 1041)
Filler	2	180 - 181	Blank
Record Terminus Char	1	182	"#"

## EXHIBIT 6.3

### 8453-F RECAP Record

<u>Identification</u>	<u>Length</u>	<u>Char Desc</u>	<u>Format</u>
Byte Count	4	1 - 4	"0028"
Start of Record Sentinel	4	5 - 8	Value = "*****"
Record Name	5	9 - 13	Value = "RECAP"
Electronic Transmitters ID # plus Filer's User Code	8	14 - 21	Numeric Value = NNNNNNnn, NNNNNN = ETIN, nn = Filer's User
Total Number of Signature Records	4	22 - 25	Numeric (Cannot exceed 5000)
Filler	2	26 - 27	Blank
Record Terminus Character	1	28	"#"

# EXHIBIT 7

## PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

When remittances are sent with balance due Form 1041 returns, special instructions must be followed.

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

.02 All balance due returns (with or without remittances) must be transmitted separately from returns with no balance due. Remittances may not be split between returns on separate tapes. A maximum of 5,000 balance due returns may be transmitted in one transmission.

.03 Remittances and all appropriate backup material must accompany the magnetic media transmission. A paper check may cover up to 5,000 returns from the same transmission.

.04 Prior to submitting a LIVE paper remittance register, a copy of the paper remittance register must be submitted to the ELF Processing Support Section for review of the registers format.

.05 For each transmission, a Paper Remittance Register document containing information pertaining to the balance due returns transmitted electronically / magnetically, must be submitted in duplicate.

.06 The Paper Remittance Register must be exactly as shown in **Exhibit 7.2**.

.07 The sequence number should begin with 00 thru 99, and then begin again with 00. The register should include subtotals for every 100 documents (or less if fewer than 100 items are included on a page). The last sheet of the register should include subtotals of all the pages. The sum of the subtotals on the last sheet should be equal to the amount on the paper check attached to the register.

# EXHIBIT 7.1

## PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

<u>Identification</u>	<u>Length</u>	<u>Char Desc</u>	<u>Format</u>
Report Title	27	1 - 27	Value = "BAL DUE-REMITTANCE REGISTER"
Current Date	8	28 - 35	Value = MMDDYYYY
Page Number	3	36 - 38	Numeric
Transmitter's EIN	9	39 - 47	Numeric
Transmitter's Name	35	48 - 82	Alphanumeric
Julian Date of Trans	3	83 - 85	Numeric
Trans Sequence Number of Julian Date	2	86 - 87	Numeric
Electronic Transmitter's ID Number Plus Filer's User Code	8	88 - 95	Numeric Value = NNNNNNnn, NNNNNN=ETIN, **nn = Transmitters User Code; may zero fill

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

Sequence Number	2	96 - 97	Must increment from 00 - 99
Name Control	4	98 - 101	Alphanumeric
EIN	9	102 - 110	Numeric
Tax Period	6	111 - 116	Numeric
MFT	2	117 - 118	Numeric Value = "05"
Code 1	3	119 - 121	Numeric Value "670"
Tax Due Amount	12	122 - 133	Numeric
M/S Indicator	1	134 - 134	Alpha Character ="S"
Filler	1	135 - 135	Blank
Record Terminus Char	1	136	"#"



# EXHIBIT 7.2

## REMITTANCE REGISTER

TRANSMITTER'S ETIN: 33333300

1 OF 3

TAPE TRANSMISSION DATE: 04/08/2001

TAPE ID: JULIAN DATE: 098 SEQ NUM FOR JULIAN DATE: 01

<u>SEQ NUM</u>	<u>NAME CTRL</u>	<u>EIN</u>	<u>TAX PD</u>	<u>MFT</u>	<u>CODE 1</u>	<u>TAX DUE AMT</u>	<u>M/S IND</u>
00	KREI	111111111	200012	05	670	\$ 45	S
01	GIOR	111111111	200012	05	670	\$ 35	S
02	MCKE	111111111	200012	05	670	\$ 88	S
03	WIRE	111111111	200012	05	670	\$ 467	S
04	CLAR	111111111	200012	05	670	\$4,552	S
05	BAGL	111111111	200012	05	670	\$ 557	S
06	BLEA	111111111	200012	05	670	\$ 456	S
07	HAGA	111111111	200012	05	670	\$ 885	S
08	BING	111111111	200012	05	670	\$ 45	S
09	LIND	111111111	200012	05	670	\$ 75	S
10	MAYE	111111111	200012	05	670	\$ 18	S
11	SHEP	111111111	200012	05	670	\$ 26	S
12	RIZZ	111111111	200012	05	670	\$ 10	S
13	SMEL	111111111	200012	05	670	\$ 17	S
14	MILL	111111111	200012	05	670	\$ 27	S
15	FEFA	111111111	200012	05	670	\$ 25	S
16	MOHN	111111111	200012	05	670	\$ 36	S
17	ERRA	111111111	200012	05	670	\$ 10	S
18	EWIN	111111111	200012	05	670	\$ 30	S
19	STON	111111111	200012	05	670	\$ 21	S
20	SHAL	111111111	200012	05	670	\$ 11	S
21	PIER	111111111	200012	05	670	\$ 31	S
22	KRAS	111111111	200012	05	670	\$ 33	S
23	SERB	111111111	200012	05	670	\$ 32	S
SUB TOTAL						\$7,532	

