

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE R PAGE 2

Credit for the Elderly or the...

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

**RECORD LAYOUT CHANGE #4 - 12/26/07** (see file 1346RLC4 for summary of changes)

SCHEDULE R PAGE 2

Credit for the Elderly or the...

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0250	Percentage of Net Credit	20	12	N	
0260	Tax from Form 1040	21	12	N	
0270	Credits from Form 1040	22	12	N	
0280	Total Tax Less Credits	23	12	N	--
0290	Credit for Elderly or Disabled	24	12	N	
	Record Terminus Character		1	Value "#"	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 2441 PAGE 1

Child and Dependent Care Expenses

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0539" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2441bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015 Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020 Street Address 1	1(b)	28	AN
+0030 City/State/Zip 1	1(b)	29	AN
*+0040 SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045 SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 2441 PAGE 1

Child and Dependent Care Expenses

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

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 2441 PAGE 1

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'	
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'	
0230	Total Qualified Expenses or Limit	3	12	N	
0260	Primary Earned Income	4	12	N	
0270	Spouse's Earned Income	5	12	N	
0290	Base Amount/Smaller of Expenses or Income	6	12	N	
0295	Adjusted Gross Income	7	12	N	
0300	Applicable Percentage	8	6	R	
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank	
0318	Prior Year Expense Literal	9	4	"CPYE" or blank	
0320	Prior Year Expense	9	12	N	
0324	Prior Year Qualifying Person Name	9	35	AN	
0326	Prior Year Qualifying Person SSN	9	9	N	
0328	Percentage of Qualified Expenses or Income	9	12	N	
0330	Tax from Form 1040	10	12	N	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 2441 PAGE 1

Child and Dependent Care Expenses

Field Identification No.	Form Ref.	Length	Field Description
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0333 Foreign Tax Credit Form 1116	11	12	N
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0336 Subtracted Amount	12	12	N
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0339 Credit for Child & Dependent Care	13	12	N
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Record Terminus Character		1	Value "#"
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**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 1

Child and Dependent Care...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0515" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbb2"
0001 Schedule Type		6	"1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0010 Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015 Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020 Street Address 1	1(b)	28	AN
+0030 City/State/Zip 1	1(b)	29	AN
*+0040 SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045 SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 1

Child and Dependent Care...

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

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 1

Child and Dependent Care...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0330	Tax from Form 1040A	10	12	N

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**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 1

Child and Dependent Care...

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

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**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 2

Child and Dependent Care...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0235" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0340 Record ID		6	"SCHbb2"
0341 Schedule Type		6	"1040Ab"
0342 Page Number		5	"PG02b"
0343 Taxpayer Identification Number		9	N (Primary SSN)
0344 Filler		1	blank
0345 Schedule Occurrence Number		7	N 0000001
0350 Employer Paid Benefits	12	12	N
0351 Carryover Amount	13	12	N
0353 Forfeited Amount	14	12	N
0356 Adjusted Paid Benefits	15	12	N
0360 Qualified Expenses	16	12	N
0370 Smaller of Adjusted or Qualified	17	12	N
0380 Earned Income	18	12	N
0390 Spouse Earned Income	19	12	N
0400 Tentative Exclusion	20	12	N
0550 Excluded Benefits	21	12	N
0570 Taxable Benefit	22	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

SCHEDULE 2 PAGE 2

Child and Dependent Care...

Field Identification No.		Form Ref.	Length		Field Description	
-----	-----	----	-----		-----	
0580	Allowed Cared for Amt	23	12	N		
0590	Excluded Benefit Repeated	24	12	N		
0600	Net Allowable Amount	25	12	N		
0610	Total Qualified Expenses	26	12	N		
0620	Smaller of Qualified Expenses	27	12	N		
	Record Terminus Character		1		Value "#"	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 5695 PAGE 1

Residential Energy Credits

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0318" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5695bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 U.S. Energy Efficient Home "Yes"	1	1	"X" or blank
0030 U.S. Energy Efficient Home "No"	1	1	"X" or blank
0040 Energy Efficient Insulation Material/ System Cost	2a	12	N
0050 Energy Efficient Exterior Doors Cost	2b	12	N
0060 Energy Efficient Metal Roof Cost	2c	12	N
0070 Energy Efficient Windows Cost	2d	12	N
0077 Amt from 2006 F5695 Line 2b	2f	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 5695 PAGE 1

Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0078	Subtract Line 2f from Line 2e	2g	12	N
0079	Smaller of Line 2d or 2g	2h	12	N
0080	Add Lines 2a, 2b, 2c and 2h	3	12	N
0090	Multiply Line 3 by 10%	4	12	N
0100	Residential Energy Efficient Building Property	5a	12	N
0110	Residential Energy Qualified Natural Gas, etc	5b	12	N
0120	Residential Energy Advanced Main Fan	5c	12	N
0130	Add Lines 5a through 5c	6	12	N
0140	Add Lines 4 and 6 Personal Use Credit	7	12	N
0142	Maximum Credit Amt	8	12	N
0144	Amt from 2006 F5695 Line 8	9	12	N
0146	Subtract Line 9 from Line 8	10	12	N
0150	Smaller of Line 7 or Line 10	11	12	N
0160	Amt from Form 1040 Line 46	12	12	N
0170	Credits from Form 1040	13	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 5695 PAGE 1

Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0180	Subtract Line 13 from Line 12	14	12	N
0190	Nonbusiness Energy Credit	15	12	N
	Record Terminus Character		1	Value "#"

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 5695 PAGE 2

Residential Energy Credits

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
		4	"0265" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0211		6	Record ID	
0212		6	Form Number	
0213		5	Page Number	
0214		9	Taxpayer Identification Number	
0215		1	Filler	
0216		7	Form Occurrence Number	
0220	16	12	Qualified Photovoltaic Property	
0230	17	12	Multiply Line 16 by 30%	
0240	19	12	Smaller of Line 17 or 18	
0250	20	12	Qualified Solar Water Heating Cost	
0260	21	12	Multiply Line 20 by 30%	
0270	23	12	Smaller of Line 21 or 22	
0280	24	12	Qualified Fuel Cell Property	
0290	25	12	Multiply Line 24 by 30%	
0300	26	6	Number of Kilowatts	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 5695 PAGE 2

Residential Energy Credits

Field Identification No.		Form Ref.	Length		Field Description
-----	-----	----	-----		-----
0310	Kilowatts Capacity	26	12	N	
0320	Smaller of Line 25 or 26	27	12	N	
0325	Amt from 2006 F5695 Line 30	28	12	N	
0330	Add Lines 19, 23, 27 and 28	29	12	N	
0340	Tax from Form 1040	30	12	N	
0350	Form 1040 Credit & Other Credits	31	12	N	
					--
0380	Subtract Line 31 from Line 30	32	12	N	--
0390	Residential Energy Property Credit	33	12	N	
0400	Credit Carry Forward	34	12	N	
0410	Current Year Residential Energy Credit	35	12	N	
	Record Terminus Character		1		Value "#"

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8396

Mortgage Interest Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0445" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8396bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		35	Name Line AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020		9	SSN N
0030		35	Street Address AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040		22	City A Allowable special character is space.
0050		2	State Abbreviation A (Standard Postal State Abbreviations)
0060		12	Zip Code N (Left-justified)
0062		35	Name of Issuer of Mortgage Credit Certificate AN

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8396

Mortgage Interest Credit

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0064	Mortgage Credit Certificate Number		22	AN	
0066	Issue Date		8	DT	
0070	Certified Mortgage Interest Paid	1	12	N	
0080	Certificate Credit Rate	2	6	R	
0090	Mortgage Interest Offset	3	12	N	
0100	Three-Year Previous Carryforward Credit	4	12	N	
0110	Two-Year Previous Carryforward Credit	5	12	N	
0120	Prior Year Carryforward Credit	6	12	N	
0130	Total Previous Carryforward Credit I	7	12	N	
0140	Total Taxes Before Credit	8	12	N	
0151	Total Credits from F1040 & F5695	9	12	N	
0160	Tax Less Credits	10	12	N	
0170	Current Year Mortgage Interest Credit	11	12	N	--
0180	Interest Offset/Oldest Carryforward Credit Combine	12	12	N	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8396

Mortgage Interest Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0190 Total Previous Carryforward Credit II	13	12	N
0200 Previous Carryforward Credit Offset	14	12	N
0210 Tentative Two-Year Carryforward Credit	15	12	N
0220 Next Year's Two-Year Carryforward Credit	16	12	N
0230 Tentative Three-Year Carryforward Credit	17	12	N
0240 Next Year's Three-Year Carryforward Credit	18	12	N
0250 Next Year's Prior Year Carryforward Credit	19	12	N
Record Terminus Character		1	Value "#"

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8859

DC First-Time Homebuyer Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0277" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8859bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 SSN		9	N
0020 Street Address of Home	A	35	AN
0030 City of Home	A	22	AN
0040 State of Home	A	2	AN
0050 Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060 Lot Number	B	4	N
0070 Square Number	C	4	AN
0080 Settlement or Closing Date	D	8	YYYYMMDD
0090 Maximum Allowable Amount	1	12	N
0100 Modified Adjusted Gross Income	2	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8859

DC First-Time Homebuyer Credit

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0130	Subtract Maximum from Amt on Line 2	3	12	N	
0140	Divide Line 3 by \$20,000	4	6	R	
0150	Multiply Line 1 by Line 4	5	12	N	
0160	Tentative Credit	6	12	N	
0170	Prior Year Carryforward Credit	7	12	N	
0180	Tax from Form 1040	8	12	N	
0190	Additional Credit Amounts	9	12	N	
0200	Tax minus Credits	10	12	N	
					--
0230	Credit Allowed for Current Year	11	12	N	--
0240	Credit Carryforward to Next Year	12	12	N	
	Record Terminus Character		1	Value "#"	

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0625" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020 Student's Last Name - 1	1a	15	AN (last name) or blank
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035 Student's SSN - 1	1b	9	N or blank
*+0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050 Smaller of Exp Paid in Current TY or \$1,100 - 1	1d	12	N
+0060 Add Columns c and d	1e	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1,100 - 2	1d	12	N
0130	Add Columns c and d	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1,100 - 3	1d	12	N
0200	Add Columns c and d	1e	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240	Tentative Hope Credit	2	12	N
*0250	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	3a	15	AN (last name) or blank
+0270	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	3b	9	N or blank
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8863 Education Credits (Hope and Lifetime...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 4 or \$10,000	5	12	N
				--
				--
				--
0470	Tentative Lifetime Learning Credit	6	12	N
0480	Tentative Education Credits	7	12	N
0490	Enter \$57,000 (\$114,000 if Married Filing Jointly)	8	12	N
0500	Modified AGI from 1040 or 1040A	9	12	N
0510	Subtract Lines 10 from 9	10	12	N
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	11	12	N
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	12	6	R
0529	Multiply Line 7 by Line 12	13	12	N

**RECORD LAYOUT CHANGE #4 - 12/26/07 (see file 1346RLC4 for summary of changes)**

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.		Form Ref.	Length	Field Description
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0540	Tax from 1040 or 1040A	14	12	N
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0550	Total 1040/1040A other credits	15	12	N
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0560	Subtract Line 15 from Line 14	16	12	N
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0590	Education Credits	17	12	N
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	Record Terminus Character		1	Value "#"
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