September 8, 1999

Pub 1346 – Record Layout Changes #1

Record Layouts dated August 27, 1999

Form 8853 Page 1:
- New Byte Count - 0241
- New Fields - 0272, 0274, 0276, 0278, 0279

Form 8853 Page 2:
- Fields 0290, 0300, 0310, 0320, 0330, 0340, 0350, 0360, 0370, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450 - New form references
- Field 0290 – Identification change - Section is changed to "C"
- Field 0400 - Identification change - the amount is changed to "$190"
- Field 0420 - Identification change - the lines are changed to "Line 23 or Line 24"

Form 8839 Page 1:
- New Byte Count - 0386
- New fields - 0171, 0173, 0201, 0203, 0283, 0291
- Fields 0285, 0289, 0293, 0297 - New form references
- Field 0289 - Identification change - "Add Lines 12, 13 and 14"

Form 8839 Page 2:
- New Byte Count: 0248
- New Fields: 0311, 0313, 0331, 0333
- Field 0430 - deleted
- Fields 0310, 0314, 0317, 0320, 0330, 0334, 0337, 0340, 0350, 0360, 0370, 0380, 0390, 0400, 0410, 0420, 0440, 0450,
- Fields 0317 and 0337 – Identification change, the lines are changed to "Line 20", "Line 19"
- Field 0410 – Identification change, the line is changed to "Line 27"
- Field 0420 – Identification change, the lines are changed to "Line 25", "Line 28"

Form 1040 Page 1:
- Field *0560 - Field Description change - the literal " Med+MSA" is added

Form 1040 Page 2:
- New Byte Count: 0942
- New Fields - 0890, 0900
- Field *1110 - Field Description change - the literal " Med+MSA" is added

Form 1040A Page 2:
- New Byte Count - 0740
- New Fields - 0840, 0850

Form 8586:
- Field 0100 - Field Description change - "No Entry"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0241" for fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		26	Value "FRMb8853bb(2n)PG01b(9n)" [(2n) = Form Occurrence Number 01;9n = Primary SSN]
0005	MSA Acct Holder SSN		9	N
0010	Primary New MSA for Current Tax Year - Yes	1a	1	"X" or blank
0020	Primary New MSA for Current Tax Year - No	1a	1	"X" or blank
0030	Primary Previously Uninsured Acct Holder - Yes	1b	1	"X" or blank
0040	Primary Previously Uninsured Account Holder - No	1b	1	"X" or blank
0050	Primary Self HDHP Coverage Box	1c	1	"X" or blank
0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank
0070	Spouse New MSA for Current Tax Year - Yes	2a	1	"X" or blank
0080	Spouse New MSA for Current Tax Year - No	2a	1	"X" or blank
0090	Spouse Previously Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Previously Uninsured Acct Holder - No	2b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0130	HDHP with Self Coverage For Both Box	Part II	1	No Entry
0140	Employer Contributions - Yes	3a	1	"X" or blank
0150	Employer Contributions - No	3a	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3b	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Medical Savings Account Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N
0230	Net MSA Distributions	8c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable MSA Distributions	10	12	N
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank

FORM 8853 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
0270	Total Taxable MSA Distributions	11b	12	N
0272	Total Medicare & Choice MSA Distributions Received	12	12	N ‖
0274	Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N ‖
0276	Taxable Medicare & Choice MSA Distributions	14	12	N ‖
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank ‖
0279	Total Taxable Medicare & Choice MSA Distributions	15b	12	N ‖
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0252" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		26	Value "FRMb8853bb(2n)PG02b(9n)" [(2n) = Form Occurrence Number 01;9n = Primary SSN]
0283	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0286	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry ||
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&) ||
0310	Insured SSN	16b	9	N ||
0320	Payments or Death Benefits - Yes	17	1	"X" or blank ||
0330	Payments or Death Benefits - No	17	1	"X" or blank ||
0340	Insured Terminally Ill - Yes	18	1	"X" or blank ||
0350	Insured Terminally Ill - No	18	1	"X" or blank ||

Field No.	Identification	Form Ref.	Length	Field Description	
0360	Gross LTC Payment Amounts	19	12	N	||
0370	Qualified LTC Insurance Contract Amount	20	12	N	||
0380	Accelerated Death Benefits Received	21	12	N	||
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N	||
0400	Multiply $190 By Number of Days of LTC Period	23	12	N	||
0410	Qualified LTC Service Incurred Costs	24	12	N	||
0420	Larger of Line 23 or Line 24	25	12	N	||
0430	Total Reimbursements Received	26	12	N	||
0440	Per Diem Limitation	27	12	N	||
0450	Taxable Payments	28	12	N	||
	Record Terminus Character		1	Value "#"	

FORM 8839 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0386" for fixed; " nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		26	Value "FRMb8839bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01 ; 9n = Primary SSN]
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank
0080	Identifying Number Child - 1	1f	9	N |
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field No.	Identification	Form Ref.	Length	Field Description
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Paid Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank

FORM 8839 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description	
0204	Previous Year Form 8839 - 2	3	12	N	|
0207	Subtract Line 3 From Line 2 - 2	4	12	N	
0210	Total Qualified Adoption Expenses Paid Child - 2	5	12	N	|
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N	|
0230	Total of Amounts on Line 6	7	12	N	
0240	Modified AGI	8	12	N	
0250	Modified AGI Minus 75,000	9	12	N or blank	
0260	Line 9 divided by 40,000	10	5	R	
0270	Multiply Line 7 By Line 10	11	12	N	
0280	Subtract Line 11 From Line 7	12	12	N	
0283	Credit Carryforward From 1997	13	12	N	||
0285	Credit Carryforward From Previous Year	14	12	N	||
0289	Add Lines 12, 13 and 14	15	12	N	||
0291	1997 Credit Carryforward	16	12	N	||
0293	Previous Year Credit Carryforward	17	12	N	||
0297	Current Year Credit Carryforward	18	12	N	||
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0248" for fixed; " nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		26	Value "FRMb8839bb(2n)PG02b(9n)" [2n = Form Occurrence Number 01 ; 9n = Primary SSN]
0310	Allowed Tax Credit Child - 1	19	12	N
0311	Prev Yr Employer-Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0330	Allowed Tax Credit Child - 2	19	12	N
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description	
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N	||
0337	Subtract Line 20 From Line 19 - 2	21	12	N	||
0340	Employer Provided Adoption Benefits Child - 2	22	12	N	||
0350	Total of Employer Provided Adoption Benefits	23	12	N	||
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N	||
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N	||
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N	||
0390	Modified AGI	26	12	N	||
0400	Modified AGI minus 75,000	27	12	N or blank	||
0410	Line 27 Divided by 40,000	28	5	R	||
0420	Multiply Line 25 By Line 28	29	12	N	||
					--||
0440	Excluded Benefits	30	12	N	||
0450	Taxable Benefits	31	12	N	||
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1274" for fixed; " nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		64	Value "RETb1040bb0bPG01b (9n)b199912b(16n)(14n)" [(9n) = Primary SSN; (16n) = Return Sequence Number (14n) = Declaration Control Number
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)

Field No.	Identification	Form Ref.	Length	Field Description
0070	Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Military Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, or blank
0100	Special Processing Literal		22	" DESERTbSTORM", "HAITI", " FORMERbYUGOSLAVIA", " UNbOPERATION", " JOINTbGUARD", " JOINTbFORGE", " NORTHERNbWATCH", " OPERATIONbALLIEDbFORCE" | " NORTHERNbFORGE" | or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	" STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or " STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field No.	Identification	Form Ref.	Length	Field Description
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0220	Dependent First Name 6	6c(1)	10	'See 2nd Occ.'
0221	Dependent Last Name 6	6c(1)	15	'See 1st Occ.'
0222	Dependent Name Control 6		4	'See 1st Occ.'
0225	Dependent's SSN - 6	6c(2)	9	'See 1st Occ.'
0227	Relationship - 6	6c(3)	11	'See 1st Occ.'
0228	Eligibility for Child Tax Credit - 6	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0360	Total Exemptions	6d	2	Value Range 00-99
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank

FORM 1040 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	" STMbnn" or blank
0375	Wages, Salaries,Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank |
0377	Workfare Payments Amount	7	12	N |
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
				--|
0447	Capital Distribution Box	13	1	"X" or blank |
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	Total IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank

Field No.	Identification	Form Ref.	Length	Field Description
@0479	IRA Distribution Explanation	15b	6	" STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", || " Med+MSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", " STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0626	IRA Deduction	23	12	N
0628	Student Loan Interest Deduction	24	12	N
0630	Medical Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0645	Self-Employed Health Insurance Ded	28	12	N
0650	Keogh/SEP/SIMPLE Deduction	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
*0720	Other Adjustments Literal	32	11	Values are "RFST", "SUB- PAYbTRA", "QPA", " JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", " STMbnn" or blank
+0730	Other Adjustment Amount	32	12	N
0735	Total Other Adjustments	32	12	N
0740	Total Adjustments	32	12	N
0750	Adjusted Gross Income	33	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0942" for fixed; " nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0760	Record ID		34	Value "RETb1040bb0bPG02b (9n)b199912b" [(9n) = Primary SSN] |
0770	AGI Repeated	34	12	N
0772	Self 65 or Over Box	35a	1	"X" or blank
0774	Self Blind Box	35a	1	"X" or blank
0776	Spouse 65 or Over Box	35a	1	"X" or blank
0778	Spouse Blind Box	35a	1	"X" or blank
0783	Total Boxes Checked	35a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	35b	1	"X" or blank
0788	Itemize Election Ind	36	2	"IE" or blank
0789	Total Itemized or Standard Deduction	36	12	N
0800	AGI Less Deduction	37	12	N
0810	Exemption Amount	38	12	N
0820	Taxable Income	39	12	N
0853	Form 8814 Block	40a	1	"X" or blank
0857	Form 8814 Amount	40a	12	N
0880	Form 4972 Block	40b	1	"X" or blank
0890	Education Credit Recapture Literal	40	3	"ECR" or blank ‖
0900	Education Credit Recapture Amount	40	12	N ‖
0915	Tax	40	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0925	Credit for Child & Dependent Care	41	12	N
0930	Credit for Elderly or Disabled	42	12	N
0940	Child Tax Credit	43	12	N
0950	Education Credits (Form 8863)	44	12	N
0960	Adoption Credit	45	12	N
0990	Foreign Tax Credit	46	12	N
1003	Form 3800 Block	47a	1	NO ENTRY
1004	Form 8396 Block	47b	1	"X" or blank
1005	Form 8801 Block	47c	1	NO ENTRY
1006	Other Form Block	47d	1	"X" or blank
1010	Other Form Literal	47d	5	"F8586" or blank
1015	Other Credits	47	12	N
1017	Nonconventional Source Fuel Credit Literal	48	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	48	12	N
1020	Total Credits	48	12	N
@1025	Nonconventional Source Fuel Credit	48	6	" STMbnn" or blank
1030	Tax Less Credits	49	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	50	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1050	Alternative Minimum Tax	51	12	N
1052	AMT Liability Literal		10	" NOTbLIABLE" or blank
1070	Railroad Retire Indicator	52	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	52	12	N
1095	Retirement Tax Plan Literal	53	2	"NO" or blank
1100	Tax on Retirement Plans	53	12	N
1105	Advanced EIC Payments	54	12	N
1107	Household Employment Taxes	55	12	N
*1110	Other Tax Literal	56	8	"EPP", "S72P", "UT", || "S453A", " STMbnn", "ADT", "72(M)(5)", "MSA", " Med+MSA" or blank
+1120	Other Tax Amount	56	12	N
1121	F4255 Literal	56	3	"ICR" or blank
1122	F4255 Amount	56	12	N
1123	F8828 Literal	56	4	"FMSR" or blank
1124	F8828 Amount	56	12	N
1125	Total Other Tax	56	12	N
1130	Total Tax	56	12	N
1140	Other 1099 Withholding Literal	57	9	"FORMb1099" or blank
1160	Withholding	57	12	N
1161	Divorced Spouse SSN	58	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1162	Divorced Literal	58	3	"DIV" or blank
1170	ES Payments	58	12	N
@1173	Estimated Payment Name Change	58	6	" STMbnn" or blank
*1175	Nontaxable Earned Income Type	59b	11	AN, " STMbnn" or blank
+1176	Nontaxable Earned Income Amt	59b	12	N
1177	Total NEI Amount	59a	12	N
1178	EIC Literal	59a	3	NO ENTRY
1180	Earned Income Credit	59a	12	N
1183	EIC Eligibility	59a	6	"CLERGY" or "NO" or blank
1186	Additional Child Tax Credit (Form 8812)	60	12	N
1190	F4868 Amount	61	12	N
1200	Excess SS Tax	62	12	N
1202	Form 2439 Block	63a	1	NO ENTRY
1205	Form 4136 Block	63b	1	"X" or blank
1210	Other Payments	63	12	N
1250	Total Payments	64	12	N
1260	Overpaid	65	12	N
1270	Refund	66a	12	N
1272	Routing Transit Number	66b	9	N or blank
1274	Checking Account Indicator	66c	1	"X" or blank
1276	Savings Account Indicator	66c	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1278	Depositor Account Number	66d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	67	12	N
1290	Amount Owed	68	12	N
1295	ES Penalty Indicator	69	1	NO ENTRY
1310	ES Penalty Amount	69	12	N
1315	Remittance		12	No Entry
1319	Jurat/Disclosure Version Indicator		1	1 = On-Line Pilot with | Direct Debit 2 = On-Line Pilot without Direct Debit 3 = Regular On-Line with Direct Debit 4 = Regular On-Line without Direct Debit 5 = Practitioner Pilot with Direct Debit 6 = Practitioner Pilot without Direct Debit or blank
1321	Primary Taxpayer Signature		5	N (PIN Pilot Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Pilot Use Only)
1327	Spouse Occupation		25	AN
1328	Daytime Telephone Number		10	N
1330	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)

FORM 1040 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN |
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY (IRS Use Only)
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0740" for fixed; " nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		34	Value "RETb1040Ab1bPG02b (9n)b199912b" [(9n) = Primary SSN]
0770	AGI Repeated	19	12	N
0772	Self 65 or Over Box	20a	1	"X" or blank
0774	Self Blind Box	20a	1	"X" or blank
0776	Spouse 65 or Over Box	20a	1	"X" or blank
0778	Spouse Blind Box	20a	1	"X" or blank
0783	Total Boxes Checked	20a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	20b	1	"X" or blank
0789	Total Itemized or Standard Deduction	21	12	N
0800	AGI Less Deduction	22	12	N
0810	Exemption Amount	23	12	N
0820	Taxable Income	24	12	N
0840	Education Credit Recapture Literal	25	3	"ECR" or blank
0850	Education Credit Recapture Amount	25	12	N
0860	Tax	25	12	N
0925	Credit for Child & Dependent Care	26	12	N
0930	Credit for Elderly or Disabled	27	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0940	Child Tax Credit	28	12	N
0950	Education Credits (Form 8863)	29	12	N
				--|
0960	Adoption Credit	30	12	N
1020	Total Credits	31	12	N
1030	Tax Less Credits	32	12	N
1105	Advanced EIC Payments	33	12	N
1126	Amt Literal (Alternative Min. Tax Worksheet)	34	3	"AMT" or blank
1128	Alternative Minimum Tax Amt	34	12	N
1130	Total Tax	34	12	N
1140	Other 1099 Withholding Literal	35	9	"FORMb1099" or blank
1160	Withholding	35	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	36	12	N
@1173	Estimated Payment Name Change		6	" STMbnn" or blank
*1175	Nontaxable Earned Income Type	37b	11	AN, " STMbnn", or blank
+1176	Nontaxable Earned Income Amt	37b	12	N
1177	Total NEI Amount	37b	12	N
1178	EIC Literal	37a	3	NO ENTRY
1180	Earned Income Credit	37a	12	N
1183	EIC Eligibility	37a	6	"NO" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1186	Additional Child Tax Credit (Form 8812)	38	12	N
1187	F4868 Literal	39	9	"FORMb4868" or blank
1190	F4868 Amount	39	12	N
1199	Excess SST Literal	39	10	" EXCESSbSST" or blank
1200	Excess SS Tax	39	12	N
1250	Total Payments	39	12	N
1260	Overpaid	40	12	N
1270	Refund	41a	12	N
1272	Routing Transit Number	41b	9	N or blank
1274	Checking Account Indicator	41c	1	"X" or blank
1276	Savings Account Indicator	41c	1	"X" or blank
1278	Depositor Account Number	41d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	42	12	N
1290	Amount Owed	43	12	N
1295	ES Penalty Indicator	44	1	NO ENTRY
1310	ES Penalty Amount	44	12	N
1315	Remittance		12	No Entry
1319	Jurat/Disclosure Version Indicator		1	1 = On-Line Pilot with | Direct Debit 2 = On-Line Pilot without Direct Debit 3 = Regular On-Line with Direct Debit 4 = Regular On-Line without Direct Debit 5 = Practitioner Pilot with Direct Debit 6 = Practitioner Pilot without Direct Debit or blank

FORM 1040A PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
1321	Primary Taxpayer Signature		5	N (PIN Pilot Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Pilot Use Only)
1327	Spouse Occupation		25	AN
1328	Daytime Telephone Number		10	N
1330	Non-Paid Preparer		13	Values "TCE", "VITA" "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN |
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY (IRS Use Only)
	Record Terminus Character		1	Value "#"

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0426" for fixed; " nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		26	Value "FRMb8586bb(2n)PG01b(9n)" [2n = Form Occurrence Number 01 ; 9n = Primary SSN]
0010	Number of Forms Attached	1	3	No Entry
@0020	Multiple Building Project Schedule	1	6	" STMbnn" or blank
0030	Eligible Basis of Building(s)	2	12	No Entry
0040	Qualified Basis of Low-Income Building(s)	3a	12	No Entry
0050	Decrease in the Qualified Basis Box	3b	1	No Entry
0060	Building Identification Number - BIN1	3b(i)	9	No Entry
0070	Building Identification Number - BIN2	3b(ii)	9	No Entry
0080	Building Identification Number - BIN3	3b(iii)	9	No Entry
0090	Building Identification Number - BIN4	3b(iv)	9	No Entry
0100	Current Year Credit	4	12	No Entry ||
@0110	Credit Attributable to more than one Building Sch	4	6	" STMbnn" or blank

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
0120	Flow-through Entity EIN	5	9	N
@0130	Credits from more than One Flow-through Entity	5	6	" STMbnn" or blank
0140	Total Credits from Flow-through Entities	5	12	N
0150	Total Current Year & Flow-through Entities Credits	6	12	N
0160	Passive Activity or Total Current Year Credits	7	12	N
0170	Regular Tax Before Credits	8	12	N
0180	Credit for Child and Dependent Care Exp (F2441)	9a	12	N
0190	Credit for the Elderly or the Disabled (Sch R)	9b	12	N
0200	Child Tax Credit (F1040)	9c	12	N
0210	Education Credits (F8863)	9d	12	N
0220	Mortgage Interest Credit (F8396)	9e	12	N
0230	Adoption Credit (F8839)	9f	12	N
0240	DC First-Time Homebuyer Credit (F8859)	9g	12	No Entry
0250	Foreign Tax Credit	9h	12	N
0260	Possessions Tax Credit (F5735)	9i	12	No Entry

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
0270	Credit for Fuel from a Nonconventional Source	9j	12	N
0280	Qualified Electric Vehicle Credit (F8834)	9k	12	No Entry
0290	Total Credits	9l	12	N
0300	Net Regular Tax	10	12	N
0310	Alternative Minimum Tax	11	12	N
0320	Net Income Tax	12	12	N
0330	Tentative Minimum Tax	13	12	N
0340	25% of the Excess of $25,000 of Net Regular Tax	14	12	N
0350	Greater of Line 13 or Line 14	15	12	N
0360	Subtract Line 15 from Line 12	16	12	N
0370	Low-Income Housing Credit Allowed for CY	17	12	N
	Record Terminus Character		1	Value "#"